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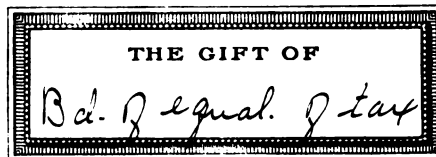
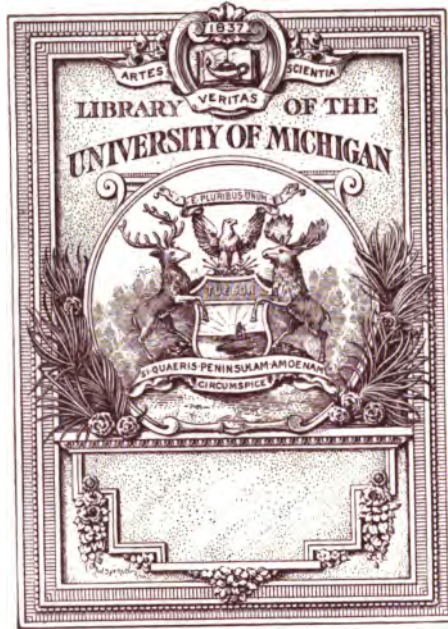
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State of New Jersey
REPORT OF THE
REPORT
Board of Equalization of Taxes
COMMISSIONER OF REVENUE
1905



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FIRST ANNUAL REPORT

OF THE

BOARD OF

EQUALIZATION OF TAXES

OF NEW JERSEY

From April Third to October Thirty-First

1905

**NEWS PRINTING CO.,
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PATERSON, NEW JERSEY.
1905.**

MEMBERS
OF THE
BOARD OF EQUALIZATION OF TAXES
OF NEW JERSEY

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NEWARK.

EDWARD AMBLER ARMSTRONG
CAMDEN.

CHARLES C. BLACK
JERSEY CITY.

HENRY J. IRICK
VINCENTOWN.

THEODORE SIMONSON
NEWTON.

FREDERICK R. LEHLBACH, CLERK
TRENTON.

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REPORT.

STATE OF NEW JERSEY,
OFFICE OF THE
BOARD OF EQUALIZATION OF TAXES OF NEW JERSEY.
TRENTON, October 31, 1905.

To the Legislature of the State of New Jersey:

In compliance with the provisions of the law, the Board of Equalization of Taxes of New Jersey submits herewith its first report.

By an act of the Legislature approved March 29, 1905, being Chapter 67 of the session laws of that year, the State Board of Taxation, which had been in existence for fourteen years, was abolished and this Board was created in lieu thereof, "for the equalization, revision, review and enforcement of taxation," to consist of a president and four associate members. The Governor appointed as president Carl Lentz, of Essex county, and as associate members Edward Ambler Armstrong of Camden county, Charles C. Black of Hudson county, Henry J. Irick of Burlington county and Theodore Simonson of Sussex county. The Board held its first meeting on April 3, 1905, and organized.

This act somewhat enlarges the powers of the Board of Equalization of Taxes over those formerly given to the State Board of Taxation, by granting it a limited jurisdiction over property used for railroad and canal purposes. In sections

three and seven the new Board is given power to investigate and equalize the County tax, upon the written complaint of any taxing district or county, and for that purpose to make a fair and equitable adjustment of values of both real and personal property of any and every kind, belonging to any person or corporation whatsoever, including such property of railroad and canal companies as contributes to a common cause or bears a common burden of taxation, and, upon notice, to add thereto such sum or amount as shall seem equitable, or to reduce the assessment to the true value of the property, or to make such increase in the valuation as shall be warranted, or to equitably equalize the assesment of any piece or pieces of property.

Section 5 gives the Board power to review and correct the action of local assessors or other taxing officers, by reducing or increasing the assessment of property of any kind, whether belonging to individuals, corporations, railroads or canals, or by a written complaint duly verified and filed with the Board, on or before the first day of April following the assessment.

By section six the Board is given power to increase an assessment, when it has reason to believe, from information or otherwise, that any property, including the property of railroad and canal companies, has been assessed at a rate lower than is consistent with the purpose of securing uniform and true valuations, and to this end it may direct the assessor to make a re-assessment of the property. In case the assessor should refuse or fail to comply with the order so given, the Board may appoint some other person to make the new assessment under its direction.

The full text of the law will be found in the appendix to this report.

RULES OF PROCEDURE.

In order to define clearly the practice before the Board in the hearing and disposition of the various appeals brought before it, the following rules of procedure were adopted and have since governed its deliberations:

1. The Board of Equalization of Taxes of New Jersey shall meet on the first Tuesday in April of each year, at the State House in the city of Trenton, at the hour of eleven-fifteen o'clock in the forenoon, and thereafter at such times to which adjournments are had or as may be fixed by order of the Board. All meetings shall be on Tuesdays, at the hour of eleven-fifteen o'clock in the forenoon, at the State House in the city of Trenton, unless the Board shall by order fix and determine from time to time other times and places in the State for such meetings.

2. The clerk of the Board shall keep full minutes and records of the proceedings of the Board.

3. A seal shall be procured, which shall be circular in shape, and around the outside margin thereof shall be the words "Board of Equalization of Taxes of New Jersey," and in the centre thereof a copy of the coat of arms of the State of New Jersey, which seal shall be the seal of the Board and shall be used upon all certificates or processes issued by the Board.

4. Parties may appear before the Board in person, or by attorney or agent.

5. All matters before the Board shall be decided by vote, and three votes shall be required for the decision of any matter. The determination of the Board upon any matter shall be evidenced by a judgment, which must be signed by at least three members of the Board and filed with the clerk. Individual members of the Board shall not file or promulgate any opinion upon any matter pending before the Board.

6. Any complaint made under and by virtue of the third section of the act creating this Board, shall be by petition shortly and definitely setting forth the cause of complaint, and such notice thereof shall be given as the Board may determine, and unless complainant shall have served a copy of said petition on the persons or bodies affected thereby before filing the same with the Board, said complainant shall, with such notice, serve a copy of the petition.

7. All complaints, whether of individuals or corporations, as

to assessment of property for taxes, shall be by written petition of appeal to be filed with the clerk of this Board on or before the first day of April following the assessment complained of; which petition shall shortly and definitely set forth the assessment complained of, the ground of complaint and the relief desired, and must be verified by the oath of the complainant.

8. The respondent shall have at least ten days' notice of the time and place of the hearing of petition, unless the Board shall in any case otherwise order, which notice shall be in the form of a citation issued by the clerk under the seal of the Board and served by complainant, and proof of such service filed with the clerk of the Board on or before the date fixed for such hearing.

9. Process of subpoena for the attendance of witnesses before the Board, under the seal of the Board signed by the clerk, shall be issued by him when requested by either complainants or respondents. Such subpoenas shall be served in the same manner as are subpoenas to testify in the courts of law of this State, and witnesses shall be entitled to the same fees. Service of a notice attached to a subpoena in writing, addressed to any person named therein, requiring the production of any books, papers or documents to be designated therein, in the custody or under the control of such person at the time and place named in such subpoena, shall be equivalent to a *subpoena duces tecum*.

10. Five days' notice shall be given of any motion to be made before the Board concerning which a party in opposition to the applicant is entitled to be heard, for any Tuesday when the Board is sitting in Trenton.

11. Petitions shall be heard in the order of time in which the same are filed with the clerk, excepting that those of the State, counties, municipalities or taxing districts shall have preference over petitions of property owners.

12. At the hearing upon petition, complainant shall first produce such proof as desired to sustain the petition, to be followed by proofs on the part of the respondent, which the complainant may rebut if desired.

13. Any petition of appeal, made under the seventh section of the act creating this Board, shall be filed with the clerk thereof within sixty days after the time of the committing of the grievance complained of, and the petitioner shall apply to the Board for an order as to the giving of notice and the taking of proceedings thereon.

14. The Board may from time to time refer any petition or any matter pending before it to one or more of its members for the purpose of taking testimony and to report thereon to the Board for its action. At least five days' notice shall be given of the beginning of the taking of testimony in any such matter, but after the same is once commenced it may be continued from time to time in the discretion of the member or members taking the same.

15. All complaints of property owners, made under and by virtue of the fifth section of the act creating this Board, to correct errors, mistakes or omissions in the assessment, which corrections are consented to by the mayor or assessor of the municipality affected, shall be by petition, verified by the oath of the complainant, showing the facts constituting such error, mistake or omission.

16. These rules may be changed, altered, amended, repealed or annulled by the Board at any time.

MEETINGS OF THE BOARD.

Since the organization of the Board on April 3, 1905, to the date of this report the following meetings have been held. Several hundred cases were heard and adjudicated at these sessions.

Trenton.	Mercer	county.	April	3, 1905
"	"	"	"	11, 1905
"	"	"	"	18, 1905
"	"	"	"	25, 1905
"	"	"	May	2, 1905
Atlantic City.	Atlantic	"	"	3, 1905
Paterson.	Passaic	"	"	5, 1905
Cape May City.	Cape May	"	"	7, 1905
Trenton.	Mercer	"	"	9, 1905
Hackensack.	Bergen	"	"	10, 1905
Newark.	Essex	"	"	12, 1905
Bradley Beach.	Monmouth	"	"	15, 1905
Trenton.	Mercer	"	"	16, 1905
Camden.	Camden	"	"	17, 1905
Cape May City.	Cape May	"	"	18, 1905
Bordentown.	Burlington	"	"	22, 1905
Trenton.	Mercer	"	"	23, 1905
Hoboken.	Hudson	"	June	1, 1905
Dover.	Morris	"	"	2, 1905
Trenton.	Mercer	"	"	6, 1905
Cape May City.	Cape May	"	"	7, 1905
Trenton.	Mercer	"	"	13, 1905
Jersey City.	Hudson	"	"	14, 1905
Atlantic City.	Atlantic	"	"	16, 1905
Trenton.	Mercer	"	"	20, 1905
Palisades Park.	Bergen	"	"	26, 1905
Trenton.	Mercer	"	July	11, 1905
Bayonne.	Hudson	"	"	13, 1905
Trenton.	Mercer	"	August	8, 1905
"	"	"	"	15, 1905
"	"	"	"	22, 1905
"	"	"	"	29, 1905
"	"	"	September	5, 1905
West Orange.	Essex	"	"	6, 1905
Point Pleasant.	Ocean	"	"	9, 1905
Trenton.	Mercer	"	"	12, 1905

Trenton.....	Mercer	county.....	September 19, 1905
"	"	"	" 26, 1905
"	"	"	October 3, 1905
West Orange.....	Essex	"	" 9, 1905
Trenton.....	Mercer	"	" 10, 1905
"	"	"	" 17, 1905
"	"	"	" 24, 1905
"	"	"	" 31, 1905

ADVISORY FUNCTIONS OF THE BOARD.

Besides its function as a tribunal of review of assessments, this Board is vested with the duty of assisting and guiding the assessors throughout the State by the citation of the law governing the performance of their duties, as well as by the promulgation of general rules for their guidance. To this end the Board has prepared a compilation of the laws of New Jersey on taxation, which includes the Revision of 1903, with its amendments and supplements to date and the decisions of our courts having a bearing thereon, and a digest of other laws related to this subject, such as the Martin Act, the collateral inheritance tax, railroad and canal tax, corporation tax, Voorhees Franchise Tax acts, and miscellaneous provisions, as well as a set of precedents and forms for the conduct of the usual procedure in levying and collecting taxes. This work is similar in kind and scope to the one issued by the State Board of Taxation in 1903, and will undoubtedly prove as valuable to the taxing authorities throughout the State as its predecessor.

In its advisory capacity the Board has also issued the following rules for the guidance of local assessors: Under Rule 1 the order to value the land and the improvements thereon separately—which rule formerly applied only to certain of the larger municipalities—was extended to every taxing district throughout the State, the only exception being in the case of farm lands. This manner of assessing real estate has been of inestim-

able use in promoting accuracy, and therefore justice, in the levying on taxes.

"1. It is hereby ordered by the Board of Equalization of Taxes of New Jersey, under and by virtue of the act entitled, "An Act to abolish the State Board of Taxation and to create in lieu thereof a board for equalization, revision, review and enforcement of tax assessments," approved March twenty-ninth, A. D. nineteen hundred and five (P. L. 1905, Chapter 67), that hereafter, in all assessments of real estate in taxing districts of this State, the assessor or other taxing officer whose duty it is by law to make such assessments, shall determine the true value of each parcel, lot or tract of real estate assessed in such taxing district, without the buildings and improvements, and shall note the same, and shall determine and note separately the true value of every house and other building or structure on each parcel, lot or tract of real estate, and the whole shall be added and carried out as the value of such parcel, lot or tract. It is hereby further ordered that this order shall apply to all property except farm property.

2. Whenever a deduction for debt is claimed from the valuation of personal property on account of a *bona fide* debt due and owing by a person in a taxing district, and the person or corporation to whom the indebtedness is due resides in another taxing district than the one in which the deduction is claimed, it shall be the duty of the assessor allowing the deduction forthwith to notify the assessor in the other taxing district of the name and address of the creditor, and direct him to make an assessment for such debt.

3. It shall also be the duty of the assessor of each taxing district in which a bank is located, the shares of which are held by owners in any other taxing districts, to notify the assessors of those other taxing districts where such owners reside that such bank shares are taxable in such taxing districts."

A voluminous correspondence is constantly carried on in answer to specific inquiries submitted by local authorities

throughout the entire State. The following circular letter to assessors was issued in response to numerous inquiries pertaining to its subject matter:

To the Assessor:

By the act creating the Board of Equalization of Taxes of New Jersey, it is provided, among other things, that "it shall be the duty of the said Board to investigate the method adopted by local assessors in the assessment of real and personal property in this State, to furnish the local assessors information to aid them in making assessments," etc.

Paragraph 12 of section 8 of the Constitution provides: "Property shall be assessed for taxes under general laws and by uniform rules, according to its true value."

You are sworn that "you will, to the best of your ability and understanding, faithfully, justly and impartially execute the duties of the office to which you have been elected," and to your duplicate you are required to take an affidavit "that the foregoing list contains the valuations made by me, to the best of my ability, of all the property liable to taxation in the taxing district in which I am the assessor, * * * and that I have valued the same, without favor or partiality, at its full and fair value, at such price as in my judgment it would sell for at a fair sale by private contract on the twentieth day of May last."

It has occurred to this Board that no better service can be rendered you and the State than by simply recalling your plain duty and obligation under the law.

As taxation is the most important function of government, for the safety and happiness of citizens, it is essential that it be enforced with absolute justice and impartiality. The problem is not difficult nor intricate. The constitutional mandate is plain, specific and unequivocal. The difficulties of the situation, whatever they may be, are largely due to the practical application or misapplication of these principles. Taxation being always esteemed a burden, men are always seeking to lessen that burden

so far as its obligations for payment are concerned, and what is true of individuals is true of communities.

Through this there has grown up in some taxing districts a system of undervaluation with the ostensible purpose of preventing an unfair burden being imposed on a particular section. Long continued practice has so endorsed and dignified this custom that the expression is common that the assessed valuation is such and such a per centum of the true value, differing only in locality.

The mischief of this violation of the law needs only to be stated to be realized. The constitutional mandate, the legislative purpose and the duty upon all citizens is, that all taxable property, whatsoever and wheresoever in the State, should be assessed at its true value and under uniform rules. The words *true value* do not need any definition to the ordinary mind. It is not forty, fifty, sixty or ninety per cent. of real worth; it means exactly one hundred per cent.

If it be true, as generally charged, that millions of dollars' worth of personal property escape taxation in our State, then the owners of real estate are bearing an undue and unjust proportion of the public burden.

This is a matter which concerns every taxing district in the State. All those in a county share in the county's burdens. Each county is interested to see that every other county shares equally, because all bear the State school tax.

A low valuation makes a high tax rate. A high tax rate is one of the most serious obstacles to the welfare of a community. It is the most prolific source of individual unfairness and inequality, if its evils are attempted to be corrected by untrue and, therefore, unlawful valuation.

If in the past there ever existed a seeming reason for this illegal practice, it no longer exists. Let each assessor do his sworn duty and there will be no difficulty. Should any one fail to do it, a right of appeal exists and correction can be made. No taxing district need fear that by making a true valuation of all

its ratables, real and personal, it will be forced to bear an unequal share of the cost of government.

Your duty, however, is plain. You are required to list all of the property in your taxing district, and on all of that subject to tax you are required to place its full value, that is, the value that it would fetch at private sale on the twentieth of May in that year. This your oath of office requires you to do, and as above stated and also there shown, you must swear to have done it. A failure to do so, whether it be willful or through gross neglect, is made a misdemeanor, and renders you liable to indictment. The Legislature, moreover, in the creation of this Board, has given it power to enforce its orders by proceedings taken by itself.

This is no new thing to which we have called your attention; but the examination made by the commission appointed to investigate the tax question shows that the average assessment throughout the State—a fact generally conceded—is below the true value.

It has been determined that this continued violation of the law must stop. We have written you at length, that there need be no misunderstanding of the law and your duty toward those taxed.

You are therefore directed to strictly and literally follow the law by listing in the first place all property subject to taxes—which means personal property as well as real—and in the next place by assessing thereon its true valuation as directed by the statutes. This thing each assessor will be strictly required to do.

[By order of the Board of Equalization of Taxes of New Jersey.

FREDERICK R. LEHLBACH,

Clerk.

INCREASE OF TAXABLE PROPERTY AND EXEMPTIONS IN 1905.

A remarkable gain in the amount and value of property subject to local taxation is disclosed by the returns received from the county Boards of Assessors throughout the State. The gain

over last year in the valuation of personal property is about \$9,000,000, as against a loss of nearly four and a half millions the year before. The largest item in this increase is the gain of \$4,095,918 in Essex county, to which the city of Newark contributes \$3,381,819.

The increase in the valuation of real estate is about \$89,300,000, in which is included, however, an item of \$33,902,818, returned separately by Hudson county in its report of ratables, being the amount of second class railroad property within the county, upon which, in accordance with the law passed at the session of the Legislature in 1905, the State assesses and collects the tax at the local rate, and returns the same to the taxing districts for local uses.

The total increase in the valuation of both real and personal property over last year is \$98,303,938. Deductions for debt were allowed against personal property to the amount of \$6,090,424, an increase over the deductions of last year of \$199,527. The total amount of property exempted by law from taxation for the year 1905 is \$118,411,176, distributed as follows: Public schools, \$19,068,384; other school property, \$7,984,948; public property, \$46,696,655; church and charitable property, \$39,969,175; cemeteries and graveyards, \$4,692,014. This shows an increase in exemptions of about \$5,960,000, which embraces, however, a gain in public schools of about \$1,527,000, and in other public property of about \$2,815,000.

The following table shows the total valuations taxable in each county and in the State for the years 1904 and 1905, and the increase in each:

BOARD OF EQUALIZATION OF TAXES.

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Counties.	Valuation of 1904.	Valuation of 1905.	Decrease.	Increase.
Atlantic.	\$54,768,123	\$57,051,796		\$2,283,673
Bergen.	46,704,264	51,692,679		4,988,415
Burlington.	23,620,111	24,404,915		784,804
Camden.	48,952,914	50,114,972		1,162,058
Cape May.	9,990,000	11,356,700		1,366,700
Cumberland.	18,074,000	18,528,000		454,000
Essex.	245,671,200	266,539,637		20,868,437
Gloucester.	15,858,978	16,430,582		571,604
Hudson.	196,436,982	240,738,648		44,301,666
Hunterdon.	18,012,804	18,522,277		509,473
Mercer.	54,114,485	55,944,600		1,830,115
Middlesex.	34,647,650	38,548,290		3,900,640
Monmouth.	56,127,070	58,692,845		2,565,775
Morris.	30,475,205	32,100,362		1,625,157
Ocean.	9,990,001	10,794,344		804,343
Passaic.	76,752,626	79,325,284		2,572,658
Salem.	14,249,965	14,727,155		477,190
Somerset.	19,705,392	20,343,499		638,107
Sussex.	12,341,393	12,525,111		183,718
Union.	49,595,700	55,260,709		5,665,009
Warren.	19,290,160	20,040,556		750,396
Total.	\$1,055,379,023	\$1,153,682,961		\$98,303,938

Taxation of Savings and National Banks and Trust Companies.

The taxation of saving banks, trust companies and national and State banks does not work out satisfactorily in practice. The Revised Tax Act of 1903—the law under which these corporations are assessed—permits an assessment of the deposits to the depositors, but in point of fact, this is rarely if ever done. This is not altogether the fault of the assessors. It is the fault of the system, which is impractical. The real estate of these corporations is assessed to the corporations in the taxing district where located, under the act of 1903 (P. L. 1903, pp. 398, 404, 405.) This is sound and should be retained, but it is practically all the tax that these companies pay, except national and State banks, the shares of stock of which are assessed to the stockholders, under the two laws passed at the session of the Legislature in 1905 (P. L. 1905, pp. 282, 458).

These corporations are a class by themselves. They all use capital and do a business substantially in competition with one another, and they should be taxed on some common basis which is fair and just to each, as between themselves, and equally fair to taxing districts in which they do business.

The real estate of the savings banks and trust companies, which usually consists of the banking building and such real estate as they have acquired by foreclosure, is assessed to the corporations, the deposits in theory being assessed to the depositors. By the law of 1903 (P. L. 1903, page 400), the mortgages held by them are exempt from taxation, and the exempt securities, such as

government securities, and stocks and bonds in New Jersey railroad companies, are also to be deducted in estimating the value of the capital stock and surplus of trust companies for taxation.

Merchants Ins. Company v. City of Newark, 25 Vroom 138;
26 ib. 145.

Newark City Bank v. City of Newark, 1 ib. 13.

The savings banks therefore are taxable for such of their assets as are not exempt, and the trust companies are taxed on their capital stock and surplus, after deducting the mortgages and exempt securities. P. L. 1903, page 400.

This leaves practically nothing taxable but the real estate.

The national and State banks are taxable for their real estate, and the shares of stock are taxable to the individual shareholders in the taxing districts where they reside, if in New Jersey, or, in the case of non-residents, in the taxing district where the bank is located. Prior to 1905 the exempt securities were not deducted in estimating the value of the shares. These banks are not permitted to deal in real estate mortgages. At the session of the Legislature in 1905 two laws were passed, the practical effect of which will be to reduce the amount of tax paid on bank shares. The first, on page 382 of the pamphlet laws, requires the bank to give to the assessors of *each* taxing district, *only* the shares of the bank held in such taxing district, when application is made for them. It is at once manifest that it is impracticable for each assessor in the State to make application to every bank in the State for the shares of that bank held in his taxing district. The old way was for the assessor to get from the bank in his taxing district a complete list of all the stockholders of such bank, with their residences, and for him to notify other assessors of the shares held or owned in their respective taxing districts. This is required by the rules of the Board of Equalization of Taxes. It was found in practice to work well, but now the assessor is entitled to receive from the bank only the names of the shareholders in his taxing district.

The exempt securities were not deducted in estimating the value of the shares, but by the second law of 1905 (P. L. 1905, page 457), the assessor shall allow all the deductions and exemptions granted by law from the value of other taxable property owned by individuals in this State, in estimating the value of the shares of stock for taxation.

It would seem that with the conflicting systems applied at present to these corporations, a law should be passed taxing them all on the same basis and by a like system. This could be done by retaining so much of the present law as taxes their real estate in the taxing district where located, and by a further tax based on the deposits, in lieu of all other taxes either to the depositors or on the capital stock, surplus or shares. The acts of 1888 (P. L. 1888, pp. 99, 545), which were held unconstitutional on the ground of not being general laws, could be made the basis of such a statute, or the act taxing the Paterson Savings Institution (P. L. 1869, p. 1265; P. L. 1888, p. 264).

Changes in the Tax Laws in 1905.

TAXATION OF SECOND CLASS RAILROAD PROPERTY AT LOCAL RATES.

The act approved April 3, 1905 (P. L. 1905, p. 189), amends the act of 1884, taxing the property of railroads and canals, so that the second class property shall be taxed at the rate prevailing in each taxing district where such property is located. Previous to the passage of this act, this class of property was taxed at a rate not to exceed one dollar and fifty cents on each one hundred dollars of assessed valuation.

NATIONAL AND STATE BANKS.

Chapter 234 (P. L. 1905, page 457), requires the assessor in assessing the shares of stock of banks organized under the laws of New Jersey or of the United States, to allow "all the deductions and exemptions granted by law from the value of other taxable property owned by individuals in this State, and the assessment and taxation of such shares of stock shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individuals in this State."

Another act (P. L. 1905, page 382) amends section 17 of the Revised Tax Act of 1903, relating to the assessment of the shares of stock of national and State banks. It provides that the officers of the bank shall give to the assessor of *each* taxing district, on his application, a true statement under oath of the names and residences of only such of its stockholders as reside in the

taxing district on the twentieth day of May, as shown by the stock book of the bank. The old law required the officers of the bank to give to the assessor of the taxing district a complete list of the names and residences of its stockholders, as shown by the stock book, as of the twentieth day of May in each year. The assessor then notified the assessors of other taxing districts where the shares of that bank were held, and the other assessors throughout the State carried out the same plan of mutual assistance.

MAXIMUM TAX RATE.

The act approved March 31, 1905 (P. L. 1905), amends sections 24, 25 and 26 of the Revised Tax Act of 1903. The amendment to section 24 limits the County tax rate, so that the amount thereof "shall in no case exceed in the aggregate the sum of fifty cents for each one hundred dollars of assessed valuation in the county," and section 25, as amended, provides further that "in no case shall the rate of taxation for county, school district and local purposes exceed in the aggregate the sum of one dollar and seventy cents for each one hundred dollars of assessed valuation in cities having a population over fifty thousand, one dollar and fifty cents for each one hundred dollars of assessed valuation in all other cities, boroughs, villages, towns and townships." Any municipality may exceed such rate by a vote of the people, nor shall the limitation imposed by the act apply to the tax rate required to raise the State tax, if any, the State school tax or to pay judgments against the taxing district, which may be imposed in addition to the limited rate as fixed therein. The amended section 26, setting forth the duty of the assessor to enter certain items in his duplicate, reiterates in this connection that "the rates per hundred dollars in cities having a population over fifty thousand shall not exceed one dollar and seventy cents on each one hundred dollars of assessed valuation; in all other cities, bor-

oughs, villages, towns and townships one dollar and fifty cents on each one hundred dollars of assessed valuation."

In brief, the tax rates under the new law shall not exceed \$1.70 and \$1.50, plus the State tax, if any, and the State school tax. The act takes effect January 1, 1906.

Assessments of Land and Buildings Separately.

By section seven of the Revised Tax Act of 1903, (P. L. 1903, page 398), power is given to the State Board of Taxation—now the Board of Equalization of Taxes—by rule to direct the assessor of any taxing district to determine the true value of each parcel of real estate assessed by him, without the buildings and improvements, and to note the same on his list, and to determine and note separately the true value of every building and other structure on each parcel, and to add and carry out the same as the assessed value of the parcel.

This is substantially a copy of the act of 1891 (P. L. 1891, p. 189), under which the State Board of Taxation was created. On March 8, 1892, that Board adopted a rule requiring the assessors in first and second class cities so to make the assessments.

It was found that where the rule had been applied the result without exception was the equalization and uniformity of values, and a greater satisfaction among the taxpayers. It simplified the hearing of appeals, and errors and mistakes were much more easily corrected, and favoritism prevented. It also usually resulted in an increase in the sum total of the ratables.

The beneficial effect of this method of assessing property, as shown by actual experience, is no longer a question open to debate. The land values are reasonably stable, and when once determined, any change due to increase or decrease of values can be easily made.

The Board of Equalization of Taxes, recognizing these facts,

has issued a rule requiring that hereafter in all assessments of real estate in the taxing districts of the State, the assessor or other taxing officer whose duty it is by law to make such assessments, shall determine the true value of each lot, parcel or tract of real estate assessed to the taxing district, without the buildings and improvements, and note the same, and shall determine and note separately the true value of every house and other building or structure on each parcel, lot or tract of real estate, and the whole shall be added and carried out as the value of such parcel, lot or tract.

It was further ordered that the order should apply to all property in the State except farm property. The rule has not been universally followed throughout the State. In a few taxing districts it has been impossible for the assessors, in so short a time, to comply with this rule, but a beginning in good faith has been made in many of them, and in many others the rule has been completely complied with.

There is not at the present time sufficient data before this Board on which to base any conclusion in reference to the results generally, but there is enough data on which to form a conclusion that wherever adopted, the results have been beneficial, not only along the lines of equalization, but in satisfying the taxpayers.

It is the purpose of this Board to insist that this rule be complied with in every taxing district in the State, and to aid the assessors as much as is possible in complying with it.

We trust that the taxing districts will co-operate with the Board of Equalization, to inaugurate this beneficial method of making assessments in every taxing district of the State, and if for any reason there is a wilful determination on the part of the assessors to disregard this rule, it is the purpose of the Board to put forth all the power granted it by law to accomplish this result.

Taxation of Railroad Main Stem.

The fourth section of Chapter 67 of the Laws of 1905, the act under which this Board was created, provides as follows:

"It shall be the duty of the said Board to investigate the method adopted by local assessors in the assessment of real and personal property in this State, to furnish the local assessors information to aid them in making assessments, to examine all cases where evasion of proper taxation is alleged, and to ascertain wherein existing tax laws are defective or are improperly or negligently administered; it shall annually report to the Legislature, particularly specifying any means or practices or devices used for the evasion of proper taxation, and it shall annually submit to the Legislature such recommendations as it may find necessary to prevent the evasion of just and equal taxation; and from time to time also report to the Legislature what changes, if any, it considers should be made either in the law governing the method of taxation, or any change of the rate of tax upon property of any person or corporation, including railroad and canal companies, in order to produce equality of taxation."

In addition to that, the Legislature passed a joint resolution, Number 5, approved June 2, 1905, as follows:

"Joint Resolution to Promote the Equalization of Taxes.

"BE IT RESOLVED, by the Senate and General Assembly of the State of New Jersey:

"I. The further consideration of the taxation of railroad property, and of all other classes of property, covering the ques-

tion of valuation, evasion and equalization, be referred to the State Board of Equalization, when appointed, for its consideration; and that said Board be, and it is hereby directed to recommend from time to time to the Legislature of this State, such legislation as it may deem necessary or advisable to establish equality of listing, valuation and assessment, so that all property, real or personal, corporate or individual, except that used for religious, educational or charitable purposes, shall bear its full, equal and just burden of taxation without discrimination."

Under the provisions of the act as above recited, we probably would hesitate to make any extensive recommendation until after, as a Board, we have been afforded an opportunity to have better knowledge of the practical working of our present system of the assessment and collection of taxes. This section of the act calls regularly upon us for a report from time to time, including our recommendations.

The joint resolution, however, casts upon us a further duty requiring immediate action. It may be assumed that the important part of this resolution at the present time is on the subject of railroad taxation. Closely allied to this is tax evasion and undervaluation. The question of railroad taxation has been for many years quite a prominent one in the counsels of the State. The Legislature has had the aid of various reports of Boards and special Commissions on the subject, which have gone into it very exhaustively from all view points. The reports of the two Commissions, one to the Legislature of 1897 and the other to the Legislature of 1905, are so thorough and complete, and so full of the facts that we need not here repeat any of them. The history of the legislation, as well as the judicial action thereon taken, is ably and exhaustively summed up in these reports. We shall content ourselves, therefore, with making such recommendations as commend themselves to us, without entering into any extended argument to justify these recommendations.

By the policy of the State, railroad property has been segregated for taxation for State purposes. The propriety of this is

very generally acquiesced in. The Legislature of 1905, by its action, reserved for taxation for State use only the main stem property, the tax on second class property being turned over to the various municipalities. The value of the main stem, franchises and personal property has heretofore been assessed at the uniform rate of one-half of one per centum. On the one hand it has been insisted that this is grossly inadequate to make such property bear its fair burden of governmental support; on the other, that by the method of valuation and assessment, the low fixed rate actually makes the burden as great, if not greater on this class of property than the average in the State. There is a widespread and not unnatural dissatisfaction at the idea of a fixed rate upon a considerable portion of the property of the State as differentiated in a class by itself, and it has in some quarters been strongly insisted that this property should be locally taxed for the benefit of the locality.

There will no question as to the entire right of the State to set apart for State uses and support any particular portion of the property of the State. As a State, we have been for a long time committed to the principle of no direct State tax for State purposes upon the individual taxpayers. The propriety of this does not now seem open to debate, no matter how successfully it might be combatted if it were now up to be fixed for the first time. That, therefore, makes it incumbent upon us to have some other source of revenue for the State.

From our State history, as well as on good principles of economics, it may well be said that the railroads, those great highways of commerce, are particularly fitted to be devoted to that purpose. In the very nature of things they can have no local habitation; they belong to the State at large; they are the means of communication from one point to another. Their value consists in their entirety. Such being the case, rightly to get their value they must, as they ought to be, considered as a whole. This makes it clear that any method of assessment should be a general

one and should consider the railroad in its entirety. From this we think there can be no considerable dissent.

We therefore recommend that the State Board of Assessors be directed to make a new assessment of what is known as the main stem of all the railroad property in the State, at its true value, and that upon the valuation so ascertained, a tax for State purposes be made and levied at the average tax rate of the State, such average tax rate to be ascertained by summing the total number of taxing districts in the State and dividing the sum of all the tax rates thereby, and that thereafter that be done each year; and that this rate take the place of the one-half of one per centum rate now in force, to be assessed and payable as of the time of other taxes, subject to the provision of payment by instalments as now provided by law.

We are mindful of the advantage of making no unnecessary change in the system of taxation now in vogue upon this class of property, which has stood the test of judicial investigation. Machinery is already provided to place before this Board any complaints, so that inequalities of assessments can be remedied. We therefore believe that if this method is pursued, railroad property will be bearing its just share of the public burden. More cannot be asked of it, and less ought not to be expected. If any means can be devised to settle this vexed question, everybody would be relieved, but as the Governor has well quoted: "No question is settled until it is settled right."

Respectfully submitted,

CARL LENTZ, *President.*

CHAS. C. BLACK,

E. A. ARMSTRONG,

HENRY J. IRICK,

THEODORE SIMONSON,

Board of Equalization of Taxes of New Jersey.

Attest: FREDERICK R. LEHLBACH, *Clerk.*

INDIVIDUAL SUGGESTIONS.

THE FOLLOWING SUGGESTIONS WERE SUBMITTED BY MR.
ARMSTRONG.

We sent to each assessor in the State direction that we should expect him to assess property at its full value. How generally this direction has been observed we are not advised, and so cannot now report, but from the view of things that we have heard, there has been little change in the method long in vogue. In some few cases the assessors have evidently tried to carry out the spirit of the direction, and they have met with very serious obstacles on the part of local authorities in the small municipalities, whose excuse has been the same excuse that the assessors have invariably made, that they make their valuations low to meet the low valuations of the other taxing districts situate in their county. We believe, therefore, that the time has come when the county should be made the unit for assessment. As it is now, assessors are appointed in some cities by the Mayor, in others by the Common Council, and in others directly elected. The principal complaint comes about those directly elected. It is charged that the assessor keeps at least one eye on the voter and the next election. It is probable that this is only natural, but it is none the less a very serious thing. We would therefore recommend that there be selected in each county in the State a Board of Assessors, whose duty it shall be to assess all property now locally assessed through that county. In our opinion, by this means only can a fair and equal assessment be obtained. By this means it would be. A provision could be made for the summary removal of any assessor in case he was found in any way derelict or inefficient. After the fixing of the valuation on real estate by the assessors so appointed, such valuation should not be changed except upon notice to and a hearing of the tax payer.

After the first general assessment, the work of such a board of assessors would be very materially lessened and depend largely upon such additions as added improvement, or such deduction as changed conditions made necessary. We believe that this change would do more than any one thing possible to equally distribute the public burden. It would certainly avoid the constant complaint of municipalities against townships and municipalities against each other.

THE FOLLOWING SUGGESTIONS WERE SUBMITTED BY MR. CHARLES
C. BLACK.

The act under which the Board of Equalization of Taxes was created, approved March 29, 1905, p. 123, s. 4, provides for an annual report to be made to the Legislature, the same as the act under which the State Board of Taxation was created; but in addition to what the State Board of Taxation was required to recommend, the act provides: "And from time to time also report to the Legislature what changes, if any, it considers should be made either in the laws governing the method of taxation or any change of the rate of tax upon property of any person or corporation including railroad and canal companies, in order to produce equality of taxation."

In addition to this, the Legislature passed the following joint resolution, approved June 2, 1905, P. L. 1905, p. 567.

BE IT RESOLVED, *by the Senate and General Assembly of the State of New Jersey*:

1. The further consideration of the taxation of railroad property, and of all other classes of property, covering the question of valuation, evasion and equalization, be referred to the State Board of Equalization, when appointed, for its consideration; and that said Board be, and it is hereby directed to recommend from time to time, to the Legislature of this State, such legislation as it may deem necessary or advisable to establish equality of listing, valuation and assessment, so that all property, real and personal, corporate or individual, except that used for religious, educational or charitable purposes, shall bear its full, equal and just burden of taxation without discrimination.

In obedience to that duty, imposed upon the Board of Equalization of Taxes by the Legislature, as a member of that Board,

I respectfully report that to produce equality of taxation in New Jersey the following changes in the law should be made:

FIRST. That all taxable real estate of any person or corporation, including the main stem of the railroad and canal companies in any taxing district, should be taxed by a uniform local tax rate in each taxing district, and the proceeds applied to the use of the taxing district in which the real estate is located.

SECOND. That the fixed tangible personal property of the railroads and canals should be taxed by a like uniform local tax rate, and the proceeds applied to the uses of the taxing district in which such fixed tangible personal property is located.

THIRD. That the movable tangible personal property of the railroad and canal companies should be taxed at the average tax rate of the State, and the proceeds applied to the use of the State.

FOURTH. That the franchises of the railroad and canal companies should be taxed at such rate as the State may determine, based upon a fixed State policy, the needs of the State, the business done in the State by the companies, and the benefit such transportation companies are to the State, being the dominant factors in determining the State policy.

FIFTH. That the method of assessment by the State Board of Assessors and the methods and machinery for collecting and distributing the tax, as now provided by law, should be preserved.

The reasons for these recommendations have been so frequently stated in official documents, that it would serve no useful purposes to repeat them here at length.

I cannot agree with my associates in the recommendations made, for the following reasons:

FIRST. Because an average tax rate applied to the main stem real estate of the railroads and canals, is not and cannot be equal taxation. In some taxing districts the railroad and canal prop-

erty would pay more than it should, and in some taxing districts it would pay less, hence unequal taxation.

SECOND. Because in every sound system of taxation, the tax from the real estate is a source of revenue that belongs to the municipalities. It is idle to talk about there being no State tax, when the State takes to itself a source of revenue belonging to the municipalities, the revenues from the land values of the taxing districts, and takes it unequally from the several taxing districts in the State.

THIRD. There is no equity or justice in an average tax rate, applied to the main stem real estate of the railroads and canals.

FOURTH. There are practical difficulties in valuing a main stem of a railroad, in its entirety, and taxing it at an average tax rate; it does not provide equality of taxation. It is impractical. A moment's reflection will convince a practical mind, that it cannot be done and do substantial justice, either to the railroad, the State or the municipality. An examination of the case of the Central R. R. Co. v. State Board of Assessors, 20 Vr. 4, will justify this statement.

FIFTH. The only practical plan to fairly and justly value the main stem of a railroad or canal is to sub-divide it into sections, and value the land and improvements; this having been done in a taxing district, and the local tax rate applied, the value can be tested by an appellate tribunal, based upon evidence, from which a just conclusion can be determined.

SIXTH. Under the maximum tax rate law, the revenues from the main stem real estate of the railroads and canals is necessary for the taxing districts, and it is just that it should be so applied.

Respectfully submitted,

CHAS. C. BLACK.

APPENDIX.

1. Act creating Board of Equalization of Taxes of New Jersey.
2. Petition of Appeal from Individual Assessments.
3. Petition of Appeal of taxing district or county.
4. Ordinary form of judgment.
5. Abstracts of ratables, exemptions, apportionment of taxes and tax rates, by taxing districts and Counties.
6. Assessors and Collectors in the State for the year 1905.

Act Creating Board of Equalization of Taxes of New Jersey.

CHAPTER 67.

An Act to abolish the state board of taxation and to create in lieu thereof a board for equalization, revision, review and enforcement of tax assessments.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. There shall be established a board for the equalization, revision, review and enforcement of taxation, to be called the Board of Equalization of Taxes of New Jersey, which shall consist of a president, who shall be a counsellor-at-law, and four associate members, who shall all be appointed by the Governor, by and with the advice and consent of the senate. Their term of office shall commence on the first Monday of April, and shall be for a period of five years, except as hereinafter provided in reference to the associate members thereof first appointed hereunder, and each member before entering upon the discharge of his duties shall file with the secretary of state an oath that he will faithfully discharge the duties of his office. The president shall receive an annual salary of five thousand dollars, and each associate member shall

Board of
Equaliza-
tion of
Taxes.

Term and
oath.

Salaries.

Clerk.	receive an annual salary of three thousand five hundred dollars, which salaries shall be payable monthly, and shall be in lieu of any allowance for expenses. The said board, immediately after its organization, shall appoint a clerk, whose term shall be for five years and whose salary shall be two thousand five hundred dollars a year, payable monthly; the expenses of said clerk actually incurred in the prosecution of his duties, when certified to by the president of said board, shall likewise be paid by the treasurer, on the warrant of the comptroller; said board shall also have the power to employ such other clerical assistants as it shall deem necessary, who shall be paid such reasonable compensation as shall be fixed by its members, and approved by the governor. Immediately after the organization of said board, its associate members shall by lot determine which of said associate members shall continue in office for four years, which for three years, which for two years and which for one year; and thereupon their terms shall be for the period thus resulting and a minute thereof shall be deposited with the secretary of state.
Assistants.	
Compensation.	
Determination of terms by lot.	
Records and rules.	2. The said board shall keep a full record of its proceedings, and have the power to make rules, orders and directions as it may deem necessary to carry into effect the objects of this act. It shall have the power to compel the attendance of witnesses and the production of books and papers before it, and it may examine witnesses, or cause witnesses to be examined before it, under oath, which any of its members may administer, and in case of the failure of any person, or corporation to obey any such order of the said board he, she or it shall be liable to be punished as for contempt by said board as hereinafter provided. The said board may, as occasion shall require, by order, refer to one or more of its members the duty of taking
Compel witness to testify.	

testimony in any matter pending before it, and report thereon to the board, but no determination shall be made therein except as herein provided.

3. In case it shall, by written complaint of any taxing district or any county in this State, appear that any other taxing district or any other county that is by taxes contributing to a common cause with such complainant, is by inequality of valuation or otherwise avoiding or escaping from its fair share of the common burden, the said board shall thereupon cause an investigation of such complaint to be made, and shall render such aid and assistance as it may be able to give for the purpose of arriving at a fair and equitable adjustment of values of both real and personal property of any and every kind, and belonging to any person or corporation whatsoever, including such property of railroad and canal companies as contributes to such common cause; to this end the said board may examine any assessor or board of assessments, under oath, as to his or their assessments, both as to the valuation as a whole and as to any particular piece of property or as to any property omitted from assessment, and may inquire by the testimony of witnesses concerning the same, and if it shall deem proper it may make a personal examination of any property in any taxing district or county, for the purpose of equalizing assessments between such districts or between counties bearing a common burden of taxation. If it shall appear that the value of any property contained in any taxing district or county, including railroad and canal property bearing such common burden, is relatively less than the value of any other property contributing by taxation to a common burden, or that property, real or personal, that should be assessed therefor has been omitted from

In case of complaint, board shall investigate justice of assessment.

Method of conducting investigation.

When board may increase assessment

U O P

When
reduce
assessment.

Before
action
notice to
owner.

assessment, the said board may, after giving the notice hereinafter provided, for the purpose of fixing or adjusting the proportion or quota of taxes to be levied as aforesaid, after a comparison of the values, or a like examination as to any omissions from the tax ratables, add thereto such sum or amount as shall seem equitable, and to be warranted by such comparison and examination; or if it shall appear to said board upon such investigation that the assessment of any property lying in any such taxing district or county, including such property of any railroad or canal company, and taxed for a common benefit, is greater than the true value thereof, it may, for the purpose aforesaid, in order to equalize the valuations throughout the territory which contributes to the common burden, reduce said assessment to the amount of the true value of the property therein, and at the same time make such increases in the valuation as shall be warranted and as herein provided, and the said board may further, in any year in which such reduction or increase is made and the tax rate has already been fixed, in order to do justice, equitable equalize the assessment of any piece or pieces of property. Before any change shall be made in value the assessors of the taxing district in which the change is proposed and the owner of such property shall be notified in writing that the said board proposes to make the same, and he shall be directed to show cause, at a time and place to be in said notice designated, before the board why the said change should not be made; such notice shall be sufficient if published in one of the newspapers circulating in the county, at least five days before such hearing, and mailed to the postoffice address of such assessor and owner or served personally on them, at least five days before such hearing. When the several

taxes shall be amended in the particulars aforesaid. the taxes for said district shall be levied and collected based upon the said corrected valuation.

Taxes
levied on
valuation.

4. It shall be the duty of the said board to investigate the method adopted by local assessors in the assessment of real and personal property in this State, to furnish the local assessors information to aid them in making assessments, to examine all cases where evasion of proper taxation is alleged, and to ascertain wherein existing tax laws are defective or are improperly or negligently administered; it shall annually report to the legislature, particularly specifying any means or practices or devices used for the evasion of proper taxation, and it shall annually submit to the legislature such recommendations as it may find necessary to prevent the evasion of just and equal taxation; and from time to time also report to the legislature what changes, if any, it considers should be made either in the laws governing the method of taxation or any change of the rate of tax upon property of any person or corporation, including railroad and canal companies, in order to produce equality of taxation.

Investigate
methods of
local
assessors.

Annual
report to
legislature
with recom-
mendations.

5. Where complaint shall be made to said board in writing, verified by the oath of any complainant, on or before the first day of April following the assessment of property of any kind, whether belonging to individuals, corporations, railroads or canals, said board shall have power to review and correct the action of the local assessors or other taxing officers and of all boards of tax review, by reducing or increasing such assessment, and the corrected tax shall bear interest from the time fixed by the law under which said tax was originally levied until paid; *provided, however,* said board shall have power at any time, on

Power to
review and
correct.

Proviso.

application of the property owner or owners, with the consent of the mayor or assessor of the municipality affected, to correct errors, mistakes or omissions in the assessment of any persons or corporations.

Power to
increase
assessment
or direct re-
assessment.

6. When the said board has reason to believe from information or otherwise, that any property, including the property of railroad and canal companies, has been assessed at a rate lower than is consistent with the purpose of securing uniform and true valuation of property for the purpose of taxation, the said board shall have the power, after due investigation, to increase the assessment made upon such property; and for this purpose, if necessary, may direct an assessor or other taxing officer to make a reassessment of such property, according to the rules which the said board shall establish, and if such assessor or other taxing officer shall fail or refuse to comply with the order so given, the board shall have power to appoint some other person to make the new assessment under the direction of the board; and the assessment so made and affirmed by the board shall be and be deemed to be the assessment of such property for the year. The board may also assess and add to the tax list and duplicate any property omitted, and may correct misnomers or other errors in assessments on notice to parties concerned.

Correction
of tax
duplicate.

Right of
appeal.

7. It shall the duty of the board to meet from time to time as it shall deem proper, and any taxpayer feeling himself aggrieved by the apportionment of taxes against the taxing district wherein he is taxed, or any taxing district aggrieved by the action of the county board of assessors of equalization, may, within such time as such board shall by rule prescribe, file a petition of appeal to the board setting forth therein the cause of complaint and asking relief, and the board

shall make such order respecting the procedure in such case as to it shall seem just; and shall hear summarily, and determine such complaints and revise and correct the apportionment of taxes and the determination of such county board of assessors or of equalization by fixing the amount of each taxing district shall raise, in just proportion according to the true value of the taxable property therein, and the assessment so corrected and determined by said board shall be final and conclusive; such corrected rate of assessment shall be certified by said board to the collector of the taxing district where such property is taxable, and shall be collected in the same manner that other taxes in said taxing district are collected.

Complaint
summarily
heard.

Corrected
rate.

8. When complaint shall be made in writing to the board by the board of chosen freeholders of any county in this state, or by the governing body of any taxing district that the taxable property of any county has been undervalued or omitted by the assessors therein, it shall be the duty of the board to investigate the assessment of the property subject to taxation in such county complained of; the board shall certify and file the result of every such investigation in the office of the state superintendent of public instruction and in the office of the comptroller of the state, and shall in such certificates specify, first, whether substantially all the real and personal property in each county so investigated has been listed, assessed and valued, and if not all, what percentage; second, whether or not such property subject to taxation has been assessed and valued by the respective assessors and taxing officers in such county at substantially its true value, and if not at such value at what percentage of such value; third, what should be the valuation of the property, both real and personal, in each county investi-

Investiga-
tion at
instance
of board of
freeholders.

Result filed;
stating,
etc.

Expenses of
such inves-
tigation.

gated; and such determination of the proper valuation on the part of the board shall for all purposes of the state comptroller, the state superintendent of public instruction and the state board of education be deemed to be the true valuation of each county or counties investigated, until otherwise determined by the board under the provisions of this act. For such investigation the board may disburse as may be necessary, not exceeding for any one county the sum of one hundred dollars, which shall be paid by the state treasurer from any fund available for that purpose, upon their filing in his office a certificate specifying in detail the items of such disbursement.

Evidence of
determina-
tion.

9. The determination of any matter brought before said board shall be evidenced by a judgment duly signed by at least three of its members, and filed with its clerk; copies thereof, duly certified by said clerk, shall be evidence in any cause or proceeding. When the said board shall be satisfied that any person, officer or corporation has failed to comply with its said judgment, although fully apprised thereof, it shall have full power, upon procedure and rules to be adopted by it, to attach such delinquent for contempt and to punish accordingly.

Punish for
contempt.

Board of
taxation
abolished.

10. The State Board of Taxation created by section thirty-two of an act of the legislature of the State of New Jersey entitled "An act for the assessment and collection of taxes," approved April eighth, one thousand nine hundred and three, and the supplements thereto, approved February first, one thousand nine hundred and four, be and the same is hereby abolished, and all offices and positions arising thereunder or depending thereon be and the same are hereby vacated, but all proceedings heretofore commenced and now pending before said State Board of Taxation shall con-

Continua-
tion of
proceed-
ings previ-
ously
begun.

tinue before and be determined by the board hereby established, which board is hereby vested with full power and authority to determine the same, as if they had been commenced before it.

11. In case for any reason any section or any provision of this act shall be questioned in any court, and shall be held unconstitutional or invalid, the same shall not be held to affect any other sections or provisions of this act. Constitutionality of act.

12. All acts and parts of acts inconsistent herewith be and the same are hereby repealed, but said repealer shall not revive any laws heretofore repealed. Repealer.

13. This act shall take effect immediately.

Approved March 29, 1905.

I.

Petition of Appeal From Individual Assessments.

In the matter of the application of.....for the reduction of the tax assessment for the year.....on property situate in theof....., county of.....and State of New Jersey.	}	Petition.
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To the Board of Equalization of Taxes of New Jersey:

Your petitioner,....., residing at (P. O. address)
.....in the county of.....and State of.....
....., respectfully shows that.....is the owner of
certain property situate in the taxing district of.....,
county of....., consisting of.....and known
as¹

That said property has been assessed for the purpose of taxation for the year.....at a valuation of.....dollars, at which assessment your petitioner is aggrieved, because the said assessment is in excess of its true value, and is also in excess of the assessments levied against properties of like character and those similarly situated in the same locality.

Your petitioner has, therefore, not paid the taxes so levied for the year.....and prays that the said assessment ofdollars for the year.....be reduced to the true value of the property, to wit:.....

Dated.....

(Signed).....

¹Where city property is the subject of appeal, care should be taken to describe the lot, block and street number, so that the same may correspond with the tax collector's books.

STATE OF NEW JERSEY, }
COUNTY OF..... } ss.

....., the above-named petitioner, being duly sworn according to law, on his oath says that he has read the above petition and knows the contents thereof, and that the statements set forth and contained therein are true.

Sworn and subscribed before }
me, this.....day of }
.....190 }

.....

.....

STATE OF NEW JERSEY, }
COUNTY OF..... } ss.

....., being duly sworn according to law, on his oath saith that he served a copy of the above petition and affidavit on.....(attorney or clerk) of.....(name of taxing district), personally this.....day of.....190 .

Sworn and subscribed before }
me, this.....day of }
.....190 }

.....

.....

II.

Petition of Appeal of Taxing District or County.

In the matter of the appeal of.....(title of taxing district or county) from an inequality of valuation by reason of which..... (respondent taxing district or county) avoids its fair share of (County State school) tax for the year.....	}	Petition.
--	---	-----------

To the Board of Equalization of Taxes of New Jersey:

Your petitioner,.....(taxing district or county), in
the county of....., shows that the real property therein
has been assessed for the purpose of taxation for the year.....
at a valuation of.....dollars, and that the per-
sonal property therein has been so assessed at a valuation of
.....dollars; that said assessment includes all the tax-
able real and personal property therein, and is at the true valua-
tion of the property; that the amount of State school tax appor-
tioned to your petitioner on the basis of the above valuation is
.....dollars, and that the amount of county tax so
apportioned is.....dollars.

Your petitioner further shows that.....(respon-
dent), in the county of....., should contribute to said
State school and county tax equally with your petitioner, in
proportion to the amount of its taxable real and personal prop-
erty, at a true valuation thereof; that the real property therein

has been assessed for the purpose of taxation for the year.....
at a valuation of.....dollars, and that the personal
property therein has been so assessed at a valuation of.....
dollars; that the amount of State school tax apportioned to
.....(respondent) on the basis of the above valuation
of.....dollars, and that the amount of county tax so
apportioned is.....dollars.

Your petitioner further shows that the said assessment of the
real and personal property in.....(respondent) is at
less than true value, and is relatively less than the assessment of
the real and personal property of your petitioner; that taxable
property, real and personal, within.....(respondent),
has been omitted from the assessment.

Whereby your petitioner is aggrieved, because by reason of
the premises.....(respondent) avoids or escapes from
its fair share of the common burden of the State school and
county tax, and your petitioner in consequence is burdened with
more than its fair share thereof, wherefore your petitioner prays
that to the assessment of.....(respondent) for the
year....., be added such sum or amount as shall seem
equitable, and that such further or other order be made for the
relief of your petitioner as in the premises may be deemed equit-
able and just.

Dated.....

(Signed).....

III.

Ordinary Form of Judgment.

STATE OF NEW JERSEY

BOARD OF EQUALIZATION OF TAXES.

In the matter of appeal of.....from the
assessment of property in.....County } Judgment.
of.....for the year.....

An appeal in writing having been filed with the Board of Equalization of Taxes, duly verified according to the rules of practice prescribed by said Board, by....., in which it is alleged that an injustice has been done the said complainant by the assessment of.....property for taxation for the year....., located at....., in the county of....., consisting of.....and that.....property is assessed relatively higher according to its true value than other property in the same taxing district, and that it is assessed higher than the true value thereof;

After hearing evidence produced on the part of the said complainant, and the argument of.....for the complainant, and.....for the....., and after considering the same, it is on this.....day of.....nineteen hundred and....., at a session of the Board of Equalization of Taxes, ORDERED, ADJUDGED and DECREED, under and by virtue of Chapter 67 of the Laws of 1905, that the assessment of.....
.....

AND IT IS FURTHER ORDERED, That this order be certified to
the Collector of.....County of.....

.....*President,*
.....
.....
.....
.....
Board of Equalization of Taxes.

ATTEST:

.....
Clerk.

ASSESSORS' RETURNS

OF

Ratables, Real and Personal

Deductions for Debt, Exemptions,
Polls, Tax Rates, State School and County Taxes

FOR THE YEAR

1905.

Abstract of Rates and Exemptions in the County of Atlantic, for the Year 1905.

TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS.		2 Valuation of Real Estate.	3 Valuation of personal estate.	4 DEDUCTIONS (Deductions for debt, indebtedness, Other than mortgage.)	5 Net valuation taxable.	6 Valuation as equalized by county board.	7 Number of Polls Assessed.
	Acres.	Lots.						
1 Abbeon, 1st Ward.....	1,540	.....	\$ 77,970	\$ 13,645		\$ 91,635	\$ 91,635	85
2 Abbeon, Second Ward.....	1,243	.....	117,045	20,003		137,048	137,048	86
3 Atlantic City.....	2,177	3,665	45,936,222	3,133,700		49,069,922	49,069,922	10,074
4 Brigantine City, First Ward.....	.....	1,902	97,270	14,260		101,946	101,946	12
5 Brigantine City, Second Ward.....	.....	3,418	184,902	38,435		209,164	209,164	601
6 Buena Vista Township.....	34,912	.....	485,923	98,790		497,358	497,358	456
7 Egg Harbor City.....	4,296	.....	619,809	64,400		718,608	718,608	350
8 Egg Harbor Township.....	31,200	.....	289,511	34,400		353,911	353,911	518
9 Fairview Township.....	36,039	.....	343,889	75,774		378,289	378,289	474
10 Gateway Township.....	70,140	.....	438,267	143,225		514,041	514,041	839
11 Hamilton Township.....	25,921	.....	902,706	24,150		1,045,931	1,045,931	434
12 Hammond Town.....	1,601	80	98,458	17,700		1,223,608	1,223,608	130
13 Linwood Borough.....	70	1,100	455,989	16,750		473,689	473,689	30
14 Mulberry Township.....	30,945	.....	217,450	38,331		234,200	234,200	212
15 Northfield City, First Ward.....	80,573	.....	73,740	11,537		111,071	111,071	59
16 Northfield City, Second Ward.....	1,240	.....	40,598	43,550		61,155	61,155	77
17 Northville Borough.....	2,560	.....	377,850	4,625		421,400	421,400	631
18 Port Republic City, First Ward.....	974	1	30,400	4,775		35,025	35,025	68
19 Port Republic City, Second Ward.....	2,617	.....	35,775	4,745		40,550	40,550	70
20 Somers Point, First Ward.....	1,322	1,470	181,312	11,745		173,057	173,057	73
21 Somers Point, Second Ward.....	1,200	1,125	88,655	3,700		92,355	92,355	53
22 South Atlantic City.....	200	8,600	417,775	13,145		480,920	480,920	33
23 Ventnor City.....	535	1,892	1,527,160	9,525		1,536,685	1,536,685	50
24 Weymouth Township.....	36,088	.....	182,613	18,615		201,228	201,228	238
Totals.....			\$53,192,297	\$3,859,499	NO DEDUCTIONS MADE.	\$57,051,796	\$57,051,796	15,232

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year, 1905.—(Continued.)

	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		11
	a	b	c	d	e	f	9	10	
TAXING DISTRICT.	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County Tax.	Total tax rate per \$100 valuation.
1 Absecon, 1st Ward.	\$3,000		7,000	\$ 8,000	\$ 1,000	\$ 12,000	\$ 157.14	\$ 209.90	\$1.66
2 Absecon, Second Ward.			7,000			7,000	235.17	313.48	1.77
3 Atlantic City.	190,840		487,050	670,130		1,348,020	84,203.98	112,239.69	1.50
4 Brigantine City, First Ward.	626		4,660			5,286	174.93	233.19	
5 Brigantine City, Second Ward.			3,525	500		4,025	358.92	478.44	
6 Buena Vista Township.				13,125		17,825	853.46	1,137.65	1.24
7 Egg Harbor City.	4,700		3,250	13,200		22,450	1,233.13	1,643.74	1.94
8 Egg Harbor Township.	6,000		3,000	2,800		18,050	607.31	809.53	1.88
9 Galloway Township.	9,850		200	7,800	2,400	11,700	649.15	865.30	1.56
10 Hamilton Township.	3,500		54,000	13,000	5,200	81,100	883.09	1,175.88	1.90
11 Hammoncton Town.	8,900		43,500	41,100	3,500	116,400	1,794.81	2,392.46	1.84
12 Lanwood Borough.	28,300		10,000	2,950	100	7,400	210.39	280.45	1.62
13 Longport Borough.	4,350		2,500	5,000		15,000	812.85	1,083.52	1.85
14 Mullica Township.	4,000			4,000	600	11,100	401.88	535.70	1.40
15 Northfield City, First Ward.			1,450			3,450	190.59	254.03	1.76
16 Northfield City, Second Ward.	2,000						104.94	139.88	
17 Pleasantville Borough.	33,000		30,000	25,000	12,000	100,000	723.12	963.91	3.72
18 Port Republic City, First Ward.	800			6,800	500	8,100	60.10	80.12	1.75
19 Port Republic City, Second Ward.							71.29	95.04	
20 Somers Point, First Ward.							296.96	395.85	1.75
21 Somers Point, Second Ward.	2,200			5,600		7,800	158.48	211.25	1.40
22 South Atlantic City.			30,500	2,000		32,500	739.45	985.69	1.58
23 Ventnor City.				1,500		11,485	2,631.57	3,515.01	1.88
24 Weymouth Township	4,475			5,875	1,135	11,485	345.31	460.29	
Totals.	\$306,541		\$680,635	\$828,380	\$26,635	\$1,842,191	\$97,898.02	\$130,500.00	

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1905.

TAXING DISTRICT.											
1		3		4		5		6		7	
NUMBER OF ACRES OR LOTS.		Valuation of Real Estate, &c.		DEDUCTIONS		Valuation of personal estate.		Net valuation taxable.		Valuation as equalized by county board.	
Acres.	Lots.	\$	¢	Indebtedness.) (Other than mortgage		\$	¢				
1,540	.....	77,970	13,665			91,635	96			91,635	85
1,243	.....	117,045	20,003			137,048				137,048	86
2,177	.....	45,936,222	3,133,700			49,069,922				49,069,922	10,074
.....	3,665	190,276	4,670			209,164				209,164	23
.....	1,902	194,904	14,260			209,164				209,164	23
.....	3,418	458,923	38,435			497,358				497,358	601
34,912	.....	619,809	98,799			718,608				718,608	456
4,296	.....	289,511	64,400			353,911				353,911	350
31,200	.....	343,889	34,400			378,289				378,289	518
36,939	.....	438,267	75,774			514,041				514,041	474
70,140	.....	902,706	143,225			1,045,931				1,045,931	839
25,921	.....	98,458	24,150			122,608				122,608	130
1,601	80	455,989	17,700			473,689				473,689	30
.....	1,100	217,450	16,750			234,200				234,200	212
.....	.....	72,740	38,331			111,071				111,071	59
30,945	.....	377,850	43,550			421,400				421,400	77
573	.....	35,775	4,775			35,025				35,025	68
1,240	.....	30,400	4,775			35,025				35,025	68
2,560	.....	161,812	3,700			173,057				173,057	70
.....	1	88,655	13,145			92,355				92,355	53
974	1,470	417,775	13,145			430,920				430,920	53
2,617	.....	1,527,160	9,525			1,536,685				1,536,685	50
1,332	.....	182,613	18,615			201,228				201,228	238
1,200	.....									
2,000	.....									
525	.....									
36,088	.....									
Totals.		\$53,192,297	\$3,859,499	NO DEDUCTIONS MADE.		\$57,051,796				\$57,051,796	15,232

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year, 1905.—(Continued.)

TAXING DISTRICT.	NUMBER OF ACRES. OR LOTS.		Valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable	Valuation as equal- ized by county board.	Number of Polls assessed.
	Acres.	Lots.						
33 Englewood Cliffs Borough.....	1,075	187	\$ 498,675	\$ 9,000	.....	\$ 507,675	\$ 507,675	43
34 Edgewater Borough.....	275 1/2	717 1/2	211,374	457,400	.....	2,571,142	2,571,142	315
35 Fairview Borough.....	394 1/2	628	396,566	14,275	.....	410,841	410,841	180
36 Fort Lee Borough.....	10,050 1/2	22,870	775,000	35,000	.....	810,000	810,000	740
37 Garfield Borough.....	628 1/2	8,395 1/2	1,193,352	119,840	.....	1,313,192	1,313,192	815
38 Glen Rock Borough.....	1,644 1/2	.....	270,156	27,680	.....	297,836	297,836	164
39 Harrington Park Borough.....	561 1/2	1,631	237,013	10,050	.....	247,063	247,063	64
40 Hasbrouck Heights Borough.....	569 1/2	6,700	899,375	28,100	.....	927,475	927,475	277
41 Haworth Borough.....	949 1/2	3,541	373,503	16,200	.....	389,703	389,703	75
42 Leonia Borough.....	890 1/2	950	843,800	17,150	.....	860,950	860,950	154
43 Little Ferry Borough.....	1,128 1/2	3,753	562,720	66,205	.....	628,925	628,925	650
44 Little Ferry Borough.....	690 1/2	3,789	377,220	57,960	.....	435,180	435,180	250
45 Maywood Borough.....	612 1/2	2,465	333,548	64,675	.....	398,223	398,223	150
46 Midland Park Borough.....	524	602	464,300	36,350	.....	500,650	500,650	373
47 Montvale Borough.....	2,276 1/2	27	203,650	16,800	.....	220,450	220,450	128
48 North Arlington Borough.....	1,333 1/2	1,087	247,911	22,100	.....	270,011	270,011	60
49 Norwood Borough.....	1,092 1/2	2,320	321,125	10,950	.....	332,075	332,075	119
50 Oakland Borough.....	4,947	79	309,885	31,425	.....	341,310	341,310	148
51 Old Tappan Borough.....	2,426 1/2	449	132,550	13,400	.....	145,950	145,950	77
52 Orvil Borough.....	976	512	206,900	24,025	.....	230,925	230,925	110
53 Palisades Park Borough.....	309 1/2	7,661	1,363,975	92,206	.....	1,456,181	1,456,181	186
54 Park Ridge Borough.....	1,072 1/2	3,888	550,825	65,700	.....	616,525	616,525	311
55 Riverside Borough.....	1,001 1/2	609	374,501	26,555	.....	401,056	401,056	154
56 Ridgewood Borough.....	1,497 1/2	540	555,440	82,200	.....	638,640	638,640	180
57 Rutherford Borough.....	5,555 1/2	.....	3,699,020	243,849	.....	3,942,869	3,942,869	1,328
58 Saddle River Borough.....	2,750 1/2	.....	237,800	37,000	.....	274,800	274,800	118
59 Tenafly Borough.....	2,060	2,747	1,488,641	80,600	.....	1,569,241	1,569,241	351
60 Upper Saddle River Borough.....	3,166	.....	163,500	15,400	.....	178,900	178,900	89
61 Wallington Borough.....	315	3,172	453,642	18,275	.....	471,917	471,917	422
62 Westwood Borough.....	623 1/2	811	487,000	51,450	.....	538,450	538,450	211
63 Woodcliff Borough.....	2,167 1/2	112	251,315	26,975	.....	278,290	278,290	135
64 Wood-Ridge Borough.....	454 1/2	2,378 1/2	403,537	49,215	.....	452,752	452,752	130
Totals.....	133,800 1/2	161,237 1/2	47,495,926	\$4,207,753	\$11,000	\$51,692,679	\$51,692,679	

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1905.

TAXING DISTRICT.		NUMBER OF ACRES OR LOTS		Valuation of real estate.	Valuation of personal estate.	Deduction for debt. (Other than mortgage indebtedness.	Net valuation taxable.	Valuation as equalized by county board.	Number of Polls Assessed.
		Acres.	Lots.						
1	Franklin Township	11,227	146	662,800	\$46,385	.....	\$709,185	709,185	445
2	Harrington Township	1,121 $\frac{1}{4}$	2,128	152,550	2,600	.....	155,150	155,150	130
3	Hillsdale Township	3,276 $\frac{3}{4}$	2,020 $\frac{1}{4}$	373,550	36,100	.....	609,550	609,550	231
4	Hoboken Township	18,021	371	987,319	127,280	.....	1,114,599	1,114,599	589
5	Lodi Township	1,834 $\frac{1}{2}$	1,439 $\frac{1}{4}$	175,649	14,900	.....	190,549	190,549	233
6	Midland Township	6,922 $\frac{3}{4}$	1,221 $\frac{1}{2}$	656,985	61,775	.....	718,760	718,760	36
7	New Barbadoes Township	1,172 $\frac{1}{2}$	9,398 $\frac{1}{2}$	534,504	471,550	.....	5,820,034	5,820,034	2,332
8	Orvil Township	724 $\frac{3}{4}$	1,033	255,204	17,240	.....	272,444	272,444	187
9	Overpeck Township	470	4,079	1,040,858	22,100	.....	1,062,958	1,062,958	497
10	Palisades Township	1,200 $\frac{3}{4}$	1,519	345,600	44,800	.....	390,400	390,400	208
11	Ridgewood Township	2,901 $\frac{1}{2}$	1,519	1,374,075	208,570	.....	2,182,645	2,182,645	913
12	Saddle River Township	6,110 $\frac{1}{4}$	3,040	910,325	70,800	.....	981,125	981,125	620
13	Teaneck Township	3,356 $\frac{13}{16}$	8,433	902,205	58,450	.....	960,655	960,655	270
14	Union Township	2,585 $\frac{10}{16}$	125	658,850	13,075	.....	671,925	671,925	241
15	Washington Township	2,637 $\frac{1}{4}$	422	181,025	9,215	.....	190,240	190,240	112
16	Englewood City, First Ward	630 $\frac{1}{4}$	443	1,940,750	204,050	.....	2,144,800	2,144,800	352
17	Englewood City, Second Ward	857 $\frac{1}{4}$	443	1,889,600	156,800	\$11,000	1,835,400	1,835,400	327
18	Englewood City, Third Ward	386 $\frac{1}{4}$	1,069	1,088,750	95,870	.....	1,184,620	1,184,620	340
19	Englewood City, Fourth Ward	393 $\frac{1}{4}$	811 $\frac{1}{4}$	439,427	52,900	.....	492,325	492,325	298
20	Allendale Borough	1,590	133	317,182	33,200	.....	350,382	350,382	153
21	Alpine Borough	3,725 $\frac{3}{8}$	173	668,600	15,550	.....	684,150	684,150	110
22	Rogota Borough	29	721	344,030	11,600	.....	355,630	355,630	77
23	Bergenfields Borough	1,470 $\frac{1}{4}$	2,660 $\frac{1}{4}$	360,410	14,800	.....	375,210	375,210	255
24	Carlstadt Borough	1,569	3,825 $\frac{3}{4}$	761,351	71,700	.....	833,051	833,051	601
25	Cliffside Park Borough	302 $\frac{5}{8}$	3,217	520,775	42,175	.....	562,950	562,950	35
26	Cresskill Borough	1,304 $\frac{1}{4}$	1,387	333,780	13,843	.....	347,623	347,623	12
27	Closter Borough	1,805 $\frac{1}{4}$	937	515,250	34,250	.....	549,500	549,500	313
28	Demarest Borough	1,055 $\frac{1}{4}$	2,105 $\frac{1}{4}$	332,670	16,000	.....	348,670	348,670	103
29	Dellford Borough	1,013 $\frac{1}{2}$	1,500	788,527	265,500	.....	1,054,027	1,054,027	167
30	Dumont Borough	1,189	3,700	854,376	12,700	.....	867,076	867,076	170
31	East Rutherford Borough	1,615 $\frac{3}{8}$	3,878 $\frac{3}{8}$	1,222,929	78,665	.....	1,301,594	1,301,594	657
32	Etna Borough	1,892	1,949	271,825	14,300	.....	286,125	286,125	156

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1905.—(Continued.)

TAXING DISTRICTS.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Local tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
34 Edgewater Borough.....	9,500	\$ 1,500	\$ 12,000	\$ 1,000	\$ 1,500	\$ 25,500	\$ 4,125.40	\$11,628.17	1.74
35 Fairview Borough.....	14,600		250	2,850	18,100	35,800	663.51	1,868.06	3.66
36 Fort Lee Borough.....	20,000	11,000	17,800			48,800	1,308.15	3,663.23	3.28
37 Garfield Borough.....	25,800	1,100	6,220	11,740	3,600	48,460	2,120.81	5,939.00	2.54 ¹⁶
38 Glen Rock Borough.....	6,300			3,500		9,800	481.01	1,346.98	
39 Harrington Park Borough.....	5,600			300		5,900	399.01	1,117.36	1.90
40 Hasbrouck Heights Borough.....	2,300		1,100	10,200		13,600	1,497.98	4,194.57	2.50
41 Hawthorth Borough.....	4,000					4,000	629.37	1,762.46	2.24
42 Leonia Borough.....	23,500		3,000	18,900	800	46,200	1,390.44	3,893.71	1.79
43 Lodi Borough.....	21,500			13,500	2,700	37,700	1,016.72	2,844.36	2.76
44 Little Ferry Borough.....	8,000		1,300	3,900	300	9,600	702.52	1,968.13	2.12
45 Maywood Borough.....	5,200			17,000		10,400	643.13	1,800.99	2.62
46 Midland Park Borough.....	7,000			4,500	750	24,750	808.55	2,264.23	1.82
47 Montvale Borough.....	3,000			1,500	1,950	7,500	356.03	997.00	2.15
48 North Arlington Borough.....	1,500		50,000	12,000		54,950	436.07	1,231.15	2.22
49 Norwood Borough.....	7,000			3,550		19,000	536.80	1,501.83	1.97
50 Oakland Borough.....	800		2,300		400	7,050	551.22	1,543.60	1.77
51 Old Tappan Borough.....	2,400			43,500		2,900	235.71	660.07	2.40
52 Orvil Borough.....	7,800			3,060	1,000	44,800	372.94	1,094.38	2.68
53 Palisades Park Borough.....	7,500		7,025			18,355	2,351.74	6,585.08	1.77
54 Park Ridge Borough.....	3,700	300	18,500	15,500	1,200	43,500	945.99	2,788.28	2.42
55 Riverside Borough.....	10,000		4,000	9,000		25,500	647.71	1,813.81	2.51
56 Ridgewood Borough.....	20,000		45,850	59,300	7,000	40,000	1,031.41	2,888.30	2.10
57 Rutherford Borough.....	72,500		2,000	5,000	1,000	177,650	6,367.75	17,831.91	2.43
58 Saddle River Borough.....	1,500			23,000		9,500	543.80	1,242.80	1.38
59 Tenafly Borough.....	10,000		400	2,000	700	33,000	2,534.33	7,097.00	1.88
60 Upper Saddle River Borough.....	1,200		31,000	1,000		57,000	783.92	2,194.28	2.31
61 Wallington Borough.....	25,000		1,000	16,500		28,500	846.59	2,455.16	2.20
62 Westwood Borough.....	11,000			300		3,400	349.43	1,235.36	1.40 ¹⁶
63 Woodcliff Borough.....	2,000			1,000		3,400	731.19	2,047.61	2.11
64 Wood-Ridge Borough.....	5,600	500	1,400			8,400			
Totals.....	\$829,450	\$45,750	\$529,320	\$927,325	\$111,730	\$2,443,575	\$83,493.57	\$233,783.84	.....

*In that portion of the Borough which was set off from Ridgewood Township, the tax rate is \$1.68, and in the portion set off from Saddle River Township the rate is \$1.88.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.		Local tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County Tax.
1 Franklin Township.....	88,000			\$10,000	\$10,200	\$28,200	\$1,135.34	\$3,207.34
2 Harrington Township.....	1,000			1,000		2,000	250.57	701.68
3 Hilldale Township.....	6,000			7,500		13,500	984.59	2,757.19
4 Hohokus Township.....	15,000			14,400	1,460	30,860	1,800.08	5,040.85
5 Lehi Township.....	3,800					3,800	307.74	861.77
6 Midland Township.....	8,500			121,000		129,500	1,160.80	3,250.64
7 New Barbadoes Township.....	107,000		132,000	116,000	27,500	382,500	9,399.41	26,321.61
8 Orrville Township.....	4,500		900	7,000	200	11,700	440.00	1,232.15
9 Overpeck Township.....	16,500		1,200	600		17,025	1,716.98	4,807.30
10 Palisades Township.....	6,000			74,900	1,200	7,800	630.50	1,765.61
11 Ridgewood Township.....	37,500			6,000	10,000	113,600	3,542.98	9,871.17
12 Saddle River Township.....	18,000		1,000	7,100		34,000	1,584.52	4,437.21
13 Teaneck Township.....	5,500		1,725	3,800	7,500	23,525	1,551.46	4,344.63
14 Union Township.....	11,500			1,200	200	7,800	1,085.16	3,038.83
15 Washington Township.....	1,800			63,500	5,000	3,200	307.24	860.37
16 Englewood City, First Ward.....	18,000		6,900	39,000		93,400	3,463.86	9,700.01
17 Englewood City, Second Ward.....	6,800		3,000	28,000		48,800	2,964.18	8,300.73
18 Englewood City, Third Ward.....	44,000			11,300		102,000	1,913.17	5,350.30
19 Englewood City, Fourth Ward.....	20,000	\$30,000	9,000	15,200		37,200	785.11	2,236.58
20 Allendale Borough.....	5,500			5,600	1,000	20,700	565.87	1,584.63
21 Alpine Borough.....	5,000			6,000		11,600	943.40	2,641.86
22 Bogota Borough.....	8,000			3,300	600	6,300	605.97	1,696.91
23 Bergenfields Borough.....	2,400			7,900	2,550	14,000	1,345.40	3,767.58
24 Carlstadt Borough.....	25,600		12,000	3,100		48,500	909.17	2,545.98
25 Cliffside Park Borough.....	2,000					5,100	561.41	1,572.15
26 Cresskill Borough.....	2,000					2,000	887.44	2,465.15
27 Closter Borough.....	23,000		500	17,000		40,500	563.10	1,576.88
28 Demarest Borough.....	9,000	300	2,000	1,800	200	13,300	1,702.26	4,766.91
29 Delford Borough.....	22,000		4,000	12,500		38,500	641.28	1,795.80
30 Dumont Borough.....	6,550			15,000	1,000	22,550	2,102.08	5,886.55
31 East Rutherford Borough.....	28,000	1,050	45,200	9,800		64,050	463.09	1,294.02
32 Enns Borough.....	3,000			1,200	1,500	5,700	819.80	2,286.00
33 Englewood Cliffs Borough.....	8,000		128,750	1,500		137,750		1,133.17

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
1 Bass River.....	\$ 3,800	.....	7,400	9,000	\$ 2,525	\$ 15,325	438.35	\$2,516.05	\$1.90
2 Beverly City.....	30,000	.....	7,400	70,000	.....	107,400	917.52	5,266.33	3.00
3 Beverly Township.....	13,000	4,500	4,500	39,500	.....	62,000	1,148.08	1,589.74	2.12
4 Bordentown City.....	12,000	30,000	46,000	180,000	6,000	270,000	2,004.18	11,503.56	2.74
5 Bordentown Township.....	15,500	.....	500	.....	10,000	26,000	1,441.06	2,531.59	1.47
6 Burlington City.....	72,000	35,000	104,500	210,600	7,000	429,100	4,594.60	26,372.00	2.32
7 Burlington Township.....	3,600	.....	2,000	45,000	4,500	55,100	981.24	5,632.10	1.61
8 Chester.....	24,300	11,000	7,600	103,900	8,000	154,800	4,669.53	26,802.10	2.20
9 Chesterfield.....	1,700	.....	29,350	18,000	150	31,400	1,471.94	8,448.60	1.57
10 Cinnaminson.....	6,500	.....	1,150	3,700	3,000	27,500	723.51	4,152.76	2.00
11 Delran.....	2,700	.....	.....	2,500	700	8,250	560.01	3,214.30	1.79
12 Eastampton.....	4,700	.....	400	10,300	.....	7,200	438.60	2,517.60	2.00
13 Evesham.....	2,700	.....	.....	5,000	.....	13,500	1,289.74	7,402.84	1.75
14 Fieldsboro.....	3,500	.....	.....	5,000	100	8,500	164.19	942.46	2.12
15 Florence.....	4,700	.....	.....	22,800	1,200	28,700	986.24	5,660.82	1.60
16 Lambertton.....	5,300	.....	.....	10,200	1,600	17,100	1,313.25	7,537.76	1.83
17 Mansfield.....	3,900	.....	4,900	19,200	4,000	32,000	1,544.62	8,865.76	1.31
18 Medford.....	9,100	1,000	.....	30,000	2,000	42,100	1,644.62	9,439.75	1.70
19 Mount Laurel.....	5,400	.....	6,000	6,000	600	12,000	1,564.08	8,977.49	1.64
20 New Hanover.....	3,000	.....	6,200	6,200	205	9,450	799.79	4,590.60	1.62
21 North Hanover.....	4,400	.....	13,900	13,900	2,750	18,050	891.49	5,116.94	1.68
22 Northampton.....	44,500	.....	162,000	132,500	21,500	360,500	3,607.43	20,705.84	2.10
23 Palmyra.....	19,000	.....	36,750	36,750	500	56,250	1,030.08	5,612.43	3.00
24 Pemberton Borough.....	2,000	500	.....	17,500	1,500	21,500	422.14	2,422.99	1.75
25 Pemberton Township.....	3,100	.....	103,000	3,600	.....	109,700	849.99	4,878.70	1.68
26 Riverside.....	12,000	12,000	12,000	21,500	2,000	47,500	1,230.55	7,063.08	2.91
27 Riverton Borough.....	3,600	1,200	1,200	69,500	.....	74,300	1,346.99	7,731.44	2.50
28 Shamong.....	600	.....	1,200	1,200	.....	1,800	254.49	1,460.69	1.93
29 Southampton.....	6,500	5,500	.....	11,000	1,600	24,600	1,470.79	8,441.90	1.63
30 Springfield.....	5,300	.....	9,000	9,000	1,500	15,800	1,639.20	9,408.64	1.60
31 Tabernacle.....	500	.....	3,000	3,000	600	4,100	461.41	1,500.41	1.90
32 Washington.....	2,600	.....	4,500	4,500	2,000	9,100	285.35	1,637.86	1.80
33 Westampton.....	600	.....	1,300	1,300	700	2,600	578.03	3,317.76	1.51
34 Willingboro.....	4,800	.....	500	2,000	.....	6,800	484.35	2,780.07	1.70
35 Woodland.....	1,200	.....	500	500	220	2,400	173.51	965.87	2.17
Totals.....	\$335,100	\$76,000	\$464,850	\$1,148,000	\$88,475	\$2,112,425	\$42,220.95	\$242,338.92	

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1905.

TAXING DISTRICT.													
1		2		3		4		5		6		7	
NUMBER OF ACRES OR LOTS.		Valuation of real estate.		Valuation of personal estate.		Deductions for debt. (Other than mortgage indebtedness.)		Net valuation taxable.		Valuation as equalized by county board.		Number of Polls assessed.	
Acres.	Lots.	%	\$	%	\$			\$		\$			
1 Audubon.....	686	1,354	301,502	17,800	319,302			317,602		317,602		129	
2 Camden City.....	1,259	14,263	34,271,974	3,204,444	37,476,418			35,619,901		35,619,901		23,457	
3 Centre Township.....	7,171	1,106	698,292	68,125	766,575			764,575		764,575		659	
4 Chestnut Borough.....	120	3,907	43,795	1,396	45,191			46,222		46,222		76	
5 Collinswood.....	524	1,061	1,487,175	93,970	1,581,145			1,529,145		1,529,145		380	
6 Clementon.....	8,025	1,870	661,675	37,225	698,900			688,900		688,900		585	
7 Delaware Township.....	14,475	144	751,620	141,080	892,700			889,327		889,327		426	
8 Gloucester Township.....	12,480	648	542,211	89,835	632,046			629,136		629,136		461	
9 Gloucester City.....		4,152	1,948,505	431,350	2,379,855			2,368,575		2,368,575		2,741	
10 Haddonfield Borough.....	656	317	1,809,600	196,550	2,006,150			2,001,535		2,001,535		821	
11 Haddon Township.....	2,037	408	393,219	26,100	419,319			417,540		417,540		297	
12 Haddon Heights.....	409	313	308,452	26,381	334,833			334,058		334,058		173	
13 Merchantville Borough.....	95	640	937,050	116,865	1,053,915			1,053,945		1,053,945		455	
14 Oaklyn Borough.....	222	963	186,353	9,500	195,853			195,853		195,853		98	
15 Pensacola Township.....	5,107	1,705	1,355,575	53,275	1,408,850			1,408,850		1,408,850		818	
16 Port Norris Township.....	3,905	525	295,278	72,800	368,078			364,700		364,700		243	
17 Winslow Township.....	33,995	1,070	523,112	50,414	573,526			573,526		573,526		641	
18 Wood Lynne Borough.....	80	245	140,500	27,500	168,000			168,000		168,000		90	
19 Waterford Township.....	19,975	1,411	649,579	24,075	673,654			661,582		661,582		618	
Totals.....	113,221	36,102	\$47,305,467	\$4,688,715	\$51,994,182			\$50,114,972		\$50,114,972		33,163	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Rates and Exemptions in the County of Camden, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			Total tax rate per \$100 valuation.
	A Public schools.	B Other school property.	C Public property.	D Church and charitable.	E Cemeteries and graveyards.	F Total amount of exempt property.	9		10 County tax.	
							State school tax			
1 Audubon.....	\$ 9,000		\$1,063,875	9,000		18,000	\$ 554.55	\$ 1,780.21		1.92
2 Camden City.....	920,890	\$59,000	2,000	1,550,325	\$107,820	3,703,910	62,319.90	200,058.48		2.20
3 Centre Township.....	15,900		320	16,500	1,500	35,900	1,334.98	4,285.56		1.98
4 Chestnut Borough.....	1,015			950		2,285	80.70	259.58		3.38
5 Collingswood.....	4,000		40,000	43,000		87,000	2,669.96	8,571.09		2.33
6 Clementon.....	12,100	1,500		19,900	500	34,000	1,230.33	3,917.44		1.96
7 Delaware Township.....	3,800	700	2,000	2,200	14,000	22,700	1,552.81	1,984.81		1.39
8 Gloucester Township.....	12,200		57,300	28,900		98,400	1,098.50	3,526.40		1.88
9 Gloucester City.....	58,000		50,000	75,000	15,000	198,000	4,135.65	13,276.22		2.12
10 Haddonfield Borough.....	51,800		10,700	138,000	9,500	209,800	3,494.78	11,218.91		1.90
11 Haddon Township.....	6,800			5,800	500	13,100	729.04	2,340.37		1.72
12 Haddon Heights.....	2,250			12,250		18,250	583.28	1,872.45		2.00
13 Merchantville Borough.....	6,000			43,200		56,400	1,840.24	5,907.52		2.59
14 Oaklyn Borough.....	2,000		7,200			2,200	341.97	1,097.78		2.00
15 Pennsauken Township.....	17,800	1,200		12,100	8,150	39,050	2,459.92	7,896.82		2.62
16 Voorhees Township.....	900			4,400	1,500	6,800	636.78	2,044.20		1.60
17 Winslow Township.....	5,150		500	1,600	1,000	8,250	1,101.46	3,214.70		2.27
18 Wood Lynne Borough.....	2,000			2,000		4,000	293.33	941.66		2.00
19 Waterford Township.....	7,550		1,000	10,700	3,500	22,750	1,155.15	3,708.27		1.97
Totals.....	\$1,142,505	\$61,200	\$1,238,295	\$1,975,825	\$162,970	\$4,580,795	\$87,503.33	\$80,901.97		.....

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1905.

TAXING DISTRICT.									
1		Acres.	Lots.	2	3	4	5	6	7
NUMBER OF ACRES OR LOTS.									
				Valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of Polls assessed.
1	Audubon...	686	1,354	\$ 301,502	\$ 17,800	.....	\$ 319,302	\$ 317,602	129
2	Camden City...	1,259	14,263	34,271,974	3,204,444	.....	37,726,418	35,619,901	23,457
3	Centre Township	7,171	1,106	698,282	68,125	.....	766,407	764,575	659
4	Chestnut Borough	120	3,907	43,795	1,396	.....	45,191	46,222	76
5	Collingswood...	524	1,061	1,487,175	93,970	.....	1,581,145	1,529,145	380
6	Clementon...	8,025	1,870	661,575	37,225	.....	698,900	698,900	565
7	Delaware Township	14,475	144	751,620	141,080	.....	892,700	889,327	426
8	Gloucester Township	12,480	648	542,211	89,835	.....	632,048	629,136	461
9	Gloucester City	.....	4,152	1,948,505	431,350	.....	2,379,855	2,368,575	2,741
10	Haddonfield Borough	656	317	1,809,600	196,550	.....	2,006,150	2,001,535	821
11	Haddon Township	2,037	408	393,219	26,100	.....	419,319	417,540	297
12	Haddon Heights	409	313	308,452	26,381	.....	334,833	334,058	173
13	Merchantville Borough	95	640	937,050	116,895	.....	1,053,945	1,053,945	455
14	Oaklyn Borough	222	963	186,353	9,500	.....	195,853	195,853	98
15	Pensauken Township	5,107	1,705	1,355,575	53,275	.....	1,408,850	1,408,850	818
16	Voorhees Township	5,905	525	286,278	72,800	.....	359,078	364,700	243
17	Winslow Township	33,985	1,070	523,112	50,414	.....	573,526	573,526	641
18	Wood Lynne Borough	80	245	140,500	27,500	.....	168,000	168,000	90
19	Waterford Township	19,975	1,411	649,579	24,075	.....	673,654	661,582	618
Totals		113,221	36,102	\$47,305,467	\$4,688,715	.....	\$51,994,182	\$50,114,972	33,163

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1905.—(Continued.)

	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.
	a	b	c	d	e	f	g	
TAXING DISTRICT.	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.
1 Ocean City, First Ward.	\$9,500		\$3,000	\$12,000		\$15,000	\$1,604.46	\$6,346.24
2 Ocean City, Second Ward.	3,000		4,000	24,000		37,000	2,102.87	8,555.25
3 Sea Isle City.	4,000		1,450	30,000		34,450	1,104.56	4,368.08
4 Avalon Borough.	2,000			3,000		18,000	1,502.57	1,987.92
5 Anglesea Borough.	7,200		3,000	3,000		18,000	1,002.72	4,009.83
6 Wildwood Borough.	9,900		2,500	4,575		14,275	1,105.42	4,728.72
7 Holly Beech Borough.	21,000		12,000	9,700		31,600	1,300.87	5,145.50
8 Woodbine	35,000	25,000	4,000	60,000		50,000	357.07	1,412.30
9 Cape May City.			6,000			101,000	4,701.35	18,952.21
10 South Cape May.							155.05	217.77
11 Upper Township.	8,000			27,700	900	36,600	786.50	3,111.00
12 Dennis Township.	8,600			18,725		20,325	707.85	2,799.90
13 Middle Township.	7,000		21,100	37,000	1,400	48,150	1,085.37	4,293.18
14 Lower Township.	4,100			37,000	800	41,900	880.80	3,484.32
15 West Cape May.	2,000		900	1,000		3,900	314.60	1,244.40
Totals.	\$121,300	\$25,000	\$57,950	\$246,350	\$3,100	\$653,700	\$17,857.12	\$70,658.00

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1905.

TAXING DISTRICT.		1	2	3	4	5	6	7	
		NUMBER OF ACRES.	Valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.	Tax on each Poll.
1	Bridgeton, First Ward.		\$1,117,200	\$414,531	\$14,500	\$517,231	\$1,517,000	711	\$1.00
2	Bridgeton, Second Ward.		1,144,850	206,205	22,250	1,328,805	1,328,805	493	1.00
3	Bridgeton, Third Ward.		1,217,850	436,755	88,870	1,565,000	1,566,000	799	1.00
4	Bridgeton, Fourth Ward.		952,195	232,878	34,700	1,150,373	1,150,000	757	1.00
5	Bridgeton, Fifth Ward.	130	365,975	119,955		485,930	486,000	488	1.00
6	Millville, First Ward.		775,150	385,000	5,000	1,155,150	1,155,000	975	1.00
7	Millville, Second Ward.		680,625	167,300	7,800	850,125	850,000	557	1.00
8	Millville, Third Ward.	4,498	1,035,210	353,480		1,378,690	1,379,000	865	1.00
9	Millville, Fourth Ward.	684	609,925	99,600		704,100	704,000	650	1.00
10	Borough of Vineland.		1,302,872	279,552	5,425	1,582,424	1,582,000	1,409	1.00
11	Commercial Township.		461,886	204,108		655,816	656,000	754	1.00
12	Deerfield Township.	12,980	840,885	104,250	10,178	942,235	942,000	669	1.00
13	Downe Township.	26,877	325,584	94,220	2,900	410,704	411,000	451	1.00
14	Fairfield Township.	22,000	482,584	95,963	9,100	571,798	572,000	436	1.00
15	Greenwich Township.	19,390	422,900	95,325	6,525	511,925	512,000	280	1.00
16	Hopewell Township.	9,403	795,255	117,395	17,945	894,705	895,000	465	1.00
17	Landis Township.	15,854	928,548	97,877		1,026,425	1,026,000	1,152	1.00
18	Lawrence Township.	41,200	533,301	169,877	7,357	695,621	696,000	508	1.00
19	Maurice River Township.	21,635	491,000	47,575		538,575	539,000	557	1.00
20	Stow Creek Township.	53,508	414,100		2,500	416,600	417,000	236	1.00
	Totals.	239,226	\$14,897,671	\$3,371,646	\$241,350	\$18,527,967	\$18,528,000	13,192	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			Local tax rate per \$100 valuation.
	a	b	c	d	e	f	9	10	12	
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property	State school tax.	County tax.		
1 Bridgeton, First Ward.....	\$21,000	.....	\$144,300	\$43,800	.....	\$165,300	\$2,645.19	\$8,187.61	\$1.80	
2 Bridgeton, Second Ward.....	25,000	.....	68,000	79,500	.....	136,800	2,317.37	7,172.93	1.80	
3 Bridgeton, Third Ward.....	21,000	\$45,000	46,800	2,850	\$12,000	204,300	2,730.63	8,452.07	1.80	
4 Bridgeton, Fourth Ward.....	38,000	.....	16,200	10,800	.....	57,050	2,005.26	6,206.82	1.80	
5 Bridgeton, Fifth Ward.....	5,000	.....	.....	10,800	3,000	18,600	847.44	2,623.06	1.80	
6 Millville, First Ward.....	10,400	.....	4,000	36,500	2,100	49,000	2,013.97	6,233.80	2.10	
7 Millville, Second Ward.....	30,000	.....	4,000	86,900	.....	20,900	1,482.14	4,587.65	2.10	
8 Millville, Third Ward.....	10,000	.....	1,500	20,400	50	31,950	2,404.53	7,442.61	2.10	
9 Millville, Fourth Ward.....	2,500	.....	150,000	12,500	.....	15,000	1,227.56	3,799.65	2.10	
10 Borough of Vineland.....	50,000	.....	.....	75,000	.....	75,000	2,758.54	8,538.61	2.80	
11 Commercial Township.....	12,400	1,250	.....	20,000	1,200	33,600	1,143.87	3,540.59	1.80	
12 Deerfield.....	23,100	.....	700	20,400	2,800	47,550	1,642.56	5,084.20	1.62	
13 Downe Township.....	10,500	.....	.....	16,700	.....	27,900	716.66	2,218.26	2.22	
14 Fairfield Township.....	5,400	.....	600	10,900	4,050	20,350	997.40	3,087.22	1.70	
15 Greenwich Township.....	6,000	.....	.....	18,100	.....	25,300	892.77	2,763.38	1.35	
16 Hopewell Township.....	11,500	.....	123,000	19,900	200	154,600	1,560.67	4,830.53	1.35	
17 Landis Township.....	20,800	.....	1,625	312,850	4,150	339,425	1,789.04	5,537.57	2.20	
18 Lawrence Township.....	8,500	.....	.....	32,650	2,000	43,150	1,213.61	3,756.48	1.56	
19 Maurice River Township.....	10,000	.....	500	13,000	3,000	26,000	1,117.71	3,459.63	1.88	
20 Stow Creek Township.....	6,000	.....	.....	2,500	200	9,200	800.35	2,477.33	1.30	
Totals.....	\$327,100	\$46,250	\$557,225	\$835,050	\$35,350	\$1,800,975	\$32,307.27	\$100,000.00		

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1905.

TAXING DISTRICT.	1		2	3	4		5	6	7
	NUMBER OF ACRES OR LOTS.				Deductions for debt.				
	Acres.	Lots.	Valuation of real estate.	Valuation of personal estate.	Other than mortgage indebtedness.	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.	
1 City of Newark.	14,376	.....	\$153,005,955	\$38,724,197	\$1,461,935	\$190,268,217	\$190,268,217	60,612
2 City of Orange.	1,300	.....	10,248,304	1,282,175	.....	11,530,479	11,530,479	1,106
3 City of East Orange.	2,523	.....	18,096,850	2,609,450	201,700	20,504,600	20,504,600	6,115
4 Town of West Orange.	6,266	1,111	3,764,608	679,975	.....	4,444,583	4,444,583	1,786
5 Town of Montclair.	3,900	3,430	10,265,279	1,804,800	.....	12,170,079	12,170,079	2,716
6 Town of Bloomfield.	1,988	2,616	6,495,650	841,650	.....	6,337,400	6,337,400	2,802
7 Town of Nutley.	1,288	3,273	1,839,420	79,980	.....	1,919,400	1,919,400	1,680
8 Town of Irvington.	871	5,562	3,045,625	129,950	.....	3,175,575	3,175,575	1,516
9 Village of South Orange.	850	1,425	4,069,097	563,550	.....	4,632,647	4,632,647	1,110
10 Township of South Orange.	1,931	1,416	1,444,337	197,000	.....	1,641,337	1,641,337	507
11 Township of Belleville.	1,004	5,000	2,407,339	292,370	1,260	2,698,449	2,698,449	1,200	
12 Township of Caldwell.	5,802	.....	283,065	29,065	8,000	305,015	305,015	186
13 Township of Livingston.	10,841	.....	613,000	133,370	.....	746,370	746,370	316
14 Township of Millburn.	4,498	964	1,511,275	139,225	.....	1,650,500	1,650,500	660
15 Township of Verona.	3,490	181	838,800	66,600	.....	905,400	905,400	470
16 Township of Caldwell.	424	442	658,905	114,196	.....	773,101	773,101	293
17 Borough of North Caldwell.	1,762 1/4	.....	138,950	11,730	.....	150,680	150,680	74
18 Borough of West Caldwell.	2,960	.....	234,775	44,209	.....	278,984	278,984	126
19 Borough of Glen Ridge.	.....	815	1,770,000	270,000	.....	2,040,000	2,040,000	.....
20 Borough of Essex Falls.	814 1/4	57	349,221	17,600	.....	366,821	366,821	.....
Totals.	67,469	28,318	\$220,080,455	\$48,132,077	\$1,672,895	\$286,539,637	\$286,539,637	82,736	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1905.—(Continued.)

TAXING DISTRICT.	8 PROPERTY EXEMPT FROM TAXATION.					9 APPORTIONMENT OF TAXES.		11 Total tax rate per \$100 valuation.
	a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.
1 City of Newark.....	\$3,000,000	\$700,000	\$18,000,000	\$7,200,000	\$1,300,000	\$30,200,000	\$313,456.18	\$834,431.97
2 City of Orange.....	332,000	185,000	193,500	876,000	250,000	1,836,500	19,014.64	50,548.74
3 City of West Orange.....	495,000	45,000	123,000	916,100	110,000	1,889,100	33,769.66	89,934.59
4 Town of East Orange.....	168,000	5,100	179,200	102,700	30,300	485,300	7,733.59	19,480.58
5 Town of Montclair.....	165,100	24,200	101,800	448,300	33,400	772,800	20,068.57	53,353.52
6 Town of Bloomfield.....	233,150	10,000	163,425	319,325	10,000	735,900	10,451.47	27,782.06
7 Town of Nutley.....	84,050	3,000	42,500	64,300	5,500	196,350	3,161.79	8,417.95
8 Town of Irvington.....	46,925	30,000	13,500	44,550	7,900	115,875	5,225.73	13,932.51
9 Village of South Orange.....	30,000	27,000	21,000	155,300	3,500	209,800	7,640.99	20,307.77
10 Township of South Orange.....	85,000	35,000	47,500	9,000	.....	83,500	2,722.65	7,179.54
11 Township of Belleville.....	1,550	.....	712,000	126,000	13,500	971,500	4,435.29	11,844.45
12 Township of Milburn.....	8,500	.....	7,500	17,000	750	8,650	483.05	1,357.11
13 Township of Livingston.....	52,000	11,000	94,250	24,300	2,100	183,650	1,229.59	3,273.26
14 Township of Verona.....	40,000	.....	808,000	21,000	500	869,500	2,722.65	7,234.82
15 Borough of Caldwell.....	18,000	.....	4,000	133,500	20,000	175,500	1,493.07	3,969.21
16 Borough of West Caldwell.....	1,200	.....	500,000	.....	.....	501,200	1,273.50	3,390.62
17 Borough of Glen Ridge.....	95,000	.....	30,000	2,000	.....	2,000	263.48	645.57
18 Borough of Essex Fells.....	.....	.....	.....	95,000	5,000	225,000	439.14	1,243.97
19 Borough of Glen Ridge.....	.....	.....	.....	.....	.....	.....	3,337.44	8,969.88
20 Borough of Essex Fells.....	.....	.....	.....	.....	.....	.....	614.79	1,598.24
Totals.....	\$4,882,475	\$1,018,300	\$21,041,175	\$10,562,725	\$1,792,450	\$39,297,125	\$439,137.27	\$1,168,896.36

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1905.

TAXING DISTRICT.	1 NUMBER OF ACRES. OR LOTS.		2 Valuation of real estate.	3 Valuation of personal estate.	4 Deductions for debt. (Other than mortgage indebtedness.)	5 Net valuation taxable.	6 Valuation as equalized by county board.	7 Number of polls assessed.
	Acres.	Lots.						
1 Clayton Borough.....	2,062.		\$ 547,350	\$ 190,100	1,300	\$ 736,150	\$ 736,150	462
2 Clayton Township.....	1,493.		20,850	2,450		23,300	23,300	
3 Dighton.....	11,350.		758,800	71,600		830,400	830,400	517
4 Elk.....	11,148.75		331,444	39,688		371,032	371,032	259
5 East Greenwich.....	17,945.		592,430	146,750	1,000	738,180	738,180	372
6 Freetown.....	29,903.		609,700	59,900		669,600	669,600	485
7 Glasboro.....	8,371.		832,200	204,000	500	1,035,700	1,035,700	638
8 Greenwich.....	5,372.12		453,562	183,212		646,774	646,774	240
9 Harrison.....	12,036.		820,450	210,750	1,200	1,030,000	1,030,000	438
10 Linn.....	13,364.		670,400	98,500	2,300	767,600	767,600	361
11 Matta.....	8,390.		540,755	86,202	7,000	622,957	622,957	394
12 Monroe.....	26,400.		707,813	132,459		840,302	840,302	664
13 National Park Borough.....	387.		182,969	1,050		184,000	184,000	40
14 Pitman Grove Borough.....	9,765.		308,925	184,390		493,315	493,315	313
15 South Harrison.....	9,765.		438,365	97,439		535,804	535,804	204
16 Swedesboro.....	13,835.		606,455	154,545		761,000	761,000	369
17 Washington.....	13,835.		544,225	73,370	900	618,595	618,595	369
18 West Deptford.....	13,815.		1,018,378	89,930	2,100	1,109,328	1,109,328	451
19 Woolwich.....	13,028.		562,560	45,338		607,898	607,898	268
20 Woodbury City.....	1,123.		2,185,290	452,338	137,700	2,543,528	2,543,528	1,098
21 Wenonah Borough.....	887.		326,644	37,398		364,042	364,042	126
22 Paulsboro Borough.....	887.		737,985	180,367		923,562	923,562	550
Totals.....	186,637.		\$13,777,301	\$2,807,371	\$154,090	\$16,430,582	\$16,430,582	8,645

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1905.—(Continued.)

	PROPERTY EXEMPT FROM TAXATION.							APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.
	a	b	c	d	e	f	g	h	i	
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.		
1 Clayton Borough.	5,000		5,000	25,000	5,000	40,000	\$ 1,269.98	\$	5,286.78	\$2.00
2 Clayton Township.				9,650	2,000	21,350	40.20		167.38	1.74
3 Deptford.	8,300		1,400	11,900		13,900	639.89		5,963.84	1.52
4 Elk.	2,000			12,200	11,400	20,300	1,273.44		5,301.86	1.40
5 East Greenwich.	5,700			21,300		31,000	1,155.03		4,808.70	1.84
6 Franklin.	15,000		500	25,000	2,800	43,300	1,786.91		7,438.05	1.94
7 Glassboro.	2,000		2,000	1,000		5,000	1,115.74		4,644.73	1.40
8 Greenwich.	2,000		2,500	15,000		24,400	1,777.08		7,397.71	1.60
9 Harrison.	6,900		3,000	11,500	1,600	22,300	1,324.25		5,512.25	1.75
10 Logan.	6,200			9,500	3,300	15,800	1,075.03		4,473.63	1.75
11 Mantua.	3,000			19,100	1,500	33,800	1,449.71		6,034.98	2.00
12 Monroe.	8,700		4,500	11,000		19,000	270.53		1,126.34	1.70
13 National Park Borough.	2,000		1,000	6,500		9,500	851.70		3,545.91	1.78
14 Pitman Grove Borough.	3,550			2,800		6,350	941.60		3,919.82	1.38
15 South Harrison.	7,600			36,800		44,400	1,313.08		5,466.01	1.45
16 Swedesboro.	6,100			7,500	1,000	14,600	1,064.04		4,430.08	1.64
17 Washington.	15,000			47,800	400	69,900	1,910.80		7,946.02	1.48
18 West Deptford.	2,800		6,700	3,200	2,000	8,000	1,113.17		4,634.05	1.30
19 Woodbury.	29,200			144,500	5,700	343,400	4,321.59		17,991.61	2.20
20 Woodbury City.	7,000		164,000			62,800	628.13		2,612.23	2.34
21 Wenonah Borough.	7,000		4,000	20,000		31,000	1,593.40		6,633.09	1.66
22 Paulsboro Borough										
Totals.	152,750		\$207,200	\$492,450	\$36,700	\$889,10	\$28,347.92	\$118,000.00		

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1905.

TAXING DISTRICT.	2 NUMBER OF ACRES, OR LOTS.		3 Valuation of real estate, with additions made by County Board.	4 Valuation of personal estate.	5 Total.	6 2d class R. R. property	7 Grand Total Valuation as equalized by county board including 2d class R. R. property	8 Number of Polls assessed.
	Acres.	Lots.						
1 Jersey City .....	.....	165,550	\$97,875,690.00	\$12,730,453	\$110,606,143.00	\$23,885,160	\$134,491,303.00	3,764
2 Bayonne .....	.....	About 30,000	16,188,492.00	1,226,225	18,224,141.60	440,837	18,664,978.60	3,518
3 Hoboken	720	.....	16,997,916.60	2,511,765	35,447,766.00	2,339,371	37,777,137.00	1,590
4 North Bergen .....	.....	.....	31,976,700.00	258,100	4,167,390.00	219,583	4,386,973.00	502
5 Borough of Secaucus	690	Upland	3,909,280.00	116,350	1,015,535.00	215,471	1,231,006.00	279
6 West Hoboken	1,338	Meadow	899,185.00	719,650	9,059,065.00	500	9,059,565.00	.....
5 per cent. added .....	.....	6,000	7,942,300.00	.....	.....	.....	.....	.....
3 per cent. added .....	.....	.....	397,115.00	.....	.....	.....	.....	.....
.....	.....	.....	8,339,415.00	.....	.....	.....	.....	.....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1905.—(Continued.)

TAXING DISTRICT	2 NUMBER OF ACRES OR LOTS		3 Valuation of real estate by County Board. With additions made by County Board.	4 Valuation of personal estate.	5 Total.	6 2nd class R. R. property.	7 Grand Total Valuation as equalized by county board including 2d class R. R. property.	8 Number of Polls assessed.
	Acres.	Lots.						
7 Town W. New York 10 per cent. added.	7,825	2,428,775.00 242,977.50	158,800	2,831,552.50	2,169,494	5,001,046.50	.....
8 Town of Union. 5 per cent. added.	Plots 3,348	2,672,752.50 4,587,300.00 228,386.00	295,800	5,091,465.00	None	5,091,465.00	.....
9 Weehawken. 10 per cent. added.	About 1,770	4,795,665.00 3,966,200.00 396,620.00	145,300	4,508,120.00	3,745,258	8,253,378.00	.....
10 Guttenberg.	1,400	4,362,820.00 985,750.00	54,550	1,040,300.00	None	1,040,300.00	265
11 Kearny. 5 per cent. added.	9,330	6,249,800.00 312,490.00	863,875	7,226,265.00	762,378	7,988,638.00	.....
12 Harrison. 3 per cent. added.	7,389	6,563,290.00 4,467,900.00 134,037.00	986,850	5,588,787.00	134,358	5,723,145.00	.....
13 East Newark (Borough).	44	Acres	4,601,937.00 1,393,600.00	635,700	2,029,300.00	413	2,029,713.00	.....
Totals.	\$186,332,312.10	20,503,518	\$206,835,830.10	\$33,902,818	\$240,738,648.10	.....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.					9	APPORTIONMENT OF TAXES.			12
	a	b	c	d	e		f	10	11	
	Public schools.	Other school property.	Public property.	Church and charitab e.	Cemeteries and graveyards.	Total amount of exempt property	State school tax	County tax.	Total tax rate per \$100 valuation.	
1 Jersey City	\$2,395,962	\$775,400	\$4,417,195	\$3,358,350	627,900	\$11,594,807	\$196,160.22	\$823,450.43	\$2.73	
2 Bayonne.	551,520	100,000	407,450	345,050	2,000	1,406,020	27,223.96	114,280.14	2.75	
3 Hoboken.	564,900	698,000	1,702,700	1,225,100	2,000	3,190,700	55,100.71	231,280.23	2.42	
4 North Bergen	210,000	None	25,000	100,000	150,000	48,5000	6,398.45	26,860.14	2.48	
5 Borough of Secaucus.	8,500	None	1,114,700	2,000	None	1,125,200	1,795.49	7,537.09	1.26	
6 West Hoboken.	88,500	31,000	51,750	23,700	None	402,950	13,213.90	55,469.03	2.10	
7 Town W. New York	52,000	13,000	14,000	21,000	None	101,000	30,619.93	31,173.53	2.01	
8 Town of Union.	207,300	78,000	105,400	146,500	None	537,200	7,426.20	50,532.99	2.18	
9 Weehawken	100,000	12,000	27,000	20,000	None	159,000	2,038.02	6,369.44	2.03	
10 Guttenberg.	7,500	None	8,250	4,400	None	20,150	1,517.34	48,912.07	2.08	
11 Kearny.	200,000	65,000	250,000	75,000	20,000	610,000	11,651.86	35,041.12	2.42	
12 Harrison.	45,600	27,500	111,500	134,500	None	319,100	8,347.52	12,427.33	2.42	
13 East Newark (Borough).	30,000	None	3,500	4,500	None	38,000	2,963.49		1.70	
Totals.	\$4,461,782	\$1,799,900	\$7,238,445	\$5,669,100	\$769,900	\$19,969,127	351,131.10	\$1,473,971.47		

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1905.

	NUMBER OF ACRES OR LOTS.		Valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness).	Net valuation taxable.	Number of polls assessed.
	Acres.	Lots.					
1 Alexandria.....	16,195	84	\$ 511,626	\$ 109,855	\$ 18,200	\$ 603,281	289
2 Bethlehem.....	12,488	71	440,932	85,222	3,752	522,402	251
3 Bloomsbury.....	185	185	259,493	93,780	5,100	348,173	177
4 Clinton.....	19,288	229	897,759	232,450	44,675	1,085,634	591
5 Clinton Borough.....	275	275	459,820	237,200	58,860	638,170	199
6 Delaware.....	23,056	80	809,795	273,763	28,200	1,055,358	520
7 East Amwell.....	17,192	97	637,666	266,764	35,315	899,015	356
8 Franklin.....	13,328	72	598,334	216,250	32,625	781,959	337
9 Frenchtown.....	337	285	399,315	224,790	18,470	575,635	208
10 High Bridge.....	1,171	264	482,978	149,158	6,175	625,961	365
11 Holland.....	14,347	108	798,758	280,365	28,075	1,051,048	403
12 Junction.....	715	213	360,250	37,815	3,950	394,115	207
13 Kingwood.....	21,992	25	585,376	210,139	36,220	739,285	372
14 Lambertville, First Ward.....	353	353	353,645	52,425	200	405,870	328
15 Lambertville, Second Ward.....	350	350	658,420	275,725	34,225	899,920	311
16 Lambertville, Third Ward.....	449	449	754,625	138,220	5,960	886,955	477
17 Lebanon.....	18,130	335	673,540	145,120	22,220	796,440	509
18 Karitan.....	22,014	557	2,089,529	575,739	77,452	2,587,796	927
19 Readington.....	29,154	522	1,119,930	205,662	42,980	1,282,612	656
20 Stockton.....	135	135	149,954	46,950	100	196,804	135
21 Tewksbury.....	19,090	522	809,656	238,387	21,475	1,026,568	510
22 Union.....	12,466	51	542,772	153,940	22,454	674,248	262
23 West Amwell.....	13,023	197	372,983	114,450	12,235	476,198	200
Totals.....	254,309	5,459	\$14,717,056	\$4,364,169	\$538,948	\$13,522,277	8,590

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1905.—(Continued.)

TAKING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.
	Public schools.	Other school prop'ty	Public property	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property	State school tax.	County tax.	
1 Alexandria.....	\$ 4,000	\$ 900	.....	\$ 13,000	\$ 7,000	\$ 24,900	\$ 1,050.43	\$ 2,684.58	\$ 1.23
2 Bethlehem.....	3,450	800	.....	10,000	950	5,200	609.11	2,324.70	1.05
3 Bloombury.....	6,400	.....	.....	11,700	700	18,800	605.15	1,549.36	1.08
4 Clinton.....	6,000	.....	4,300	25,400	4,800	43,500	1,887.02	4,824.42	1.44
5 Clinton Borough.....	9,000	.....	5,000	43,000	14,500	68,500	1,110.78	2,839.86	1.53
6 Delaware.....	7,500	550	.....	26,000	5,800	39,850	1,538.40	4,602.86	1.13
7 East Amwell.....	6,225	.....	.....	17,800	3,600	27,625	1,513.66	3,987.10	1.23
8 Franklin.....	4,300	.....	.....	20,100	2,300	26,700	1,267.89	3,376.91	1.00
9 Frenchtown.....	10,000	.....	3,500	19,500	500	33,500	1,001.36	2,561.21	1.22
10 High Bridge.....	23,100	.....	20,000	18,400	.....	61,500	1,089.33	2,785.52	1.70
11 Holland.....	6,400	1,318	.....	25,500	400	36,350	1,834.00	4,677.15	1.03
12 Junction.....	4,900	.....	.....	25,800	2,500	32,518	1,686.00	4,753.82	1.50
13 Kinross.....	4,900	.....	.....	8,500	.....	13,400	1,287.07	3,286.83	1.30
14 Lambertville, First Ward.....	6,000	.....	3,000	.....	5,000	14,000	709.06	1,808.11	1.50
15 Lambertville, Second Ward.....	8,200	.....	5,000	130,500	.....	133,700	1,572.15	4,004.63	1.50
16 Lambertville, Third Ward.....	6,000	.....	800	36,500	.....	43,300	1,549.15	3,946.63	1.50
17 Lebanon.....	11,500	.....	25,000	40,000	10,500	87,000	1,384.47	3,540.32	1.44
18 Raritan.....	34,000	.....	50,000	103,500	5,800	193,100	4,522.41	11,515.03	1.46
19 Readington.....	10,500	.....	.....	47,400	1,750	59,650	2,240.17	5,707.22	1.32
20 Stockton.....	3,200	.....	.....	9,000	.....	12,200	344.00	875.77	1.45
21 Tewahary.....	5,400	.....	.....	29,100	3,000	37,500	1,791.50	4,568.22	1.27
22 Union.....	6,900	.....	.....	19,700	4,000	30,600	1,175.69	3,000.39	1.15
23 West Amwell.....	3,700	.....	.....	12,000	1,000	16,700	829.16	2,114.64	1.45
Totals.....	\$189,675	\$3,498	\$116,900	\$686,450	\$73,900	\$1,070,093	\$32,197.89	\$62,303.28	

Abstract of Rates and Exemptions in the County of Mercer, for the Year 1905.

TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS.		2 Valuation of real estate.	3 Valuation of personal estate.	4 Deductions for debt. (Other than mortgage indebtedness.)	5 Net valuation taxable.	6 Valuation as equalized by county board.	7 Number of polls assessed.
	Acres.	Lots.						
East Windsor Township.	9,485	.....	\$ 457,575	\$ 35,650	\$ 200	\$ 523,025	\$ 523,025	238
Ewing Township.	8,678	.....	859,980	128,970	20,844	968,086	968,086	333
Hamilton Township.	20,246	2,015	2,156,761	457,173	1,200	2,612,734	2,612,734	1,225
Hightstown Borough.	150	.....	640,830	280,152	27,843	893,139	893,139	452
Hopewell Borough.	160	.....	409,281	168,273	34,708	542,846	542,846	269
Hopewell Township.	5,310	.....	1,433,161	372,414	51,530	1,754,045	1,754,045	753
Lawrence Township.	12,437	.....	794,500	131,300	5,200	920,600	920,600	492
Pennington Township.	158	.....	274,795	130,377	11,760	383,912	383,912	191
Princeton Borough.	9,259	.....	2,906,760	766,265	23,440	3,650,585	3,650,585	771
Princeton Township.	12,401	.....	619,954	1,040,615	20,400	1,640,169	1,640,169	279
Washington Township.	14,865	.....	567,978	69,415	.....	637,393	637,393	291
West Windsor Township.	.....	.....	781,639	126,549	.....	896,138	896,138	349
Trenton.	.....	.....	34,135,911	7,413,230	947,338	40,601,803	40,511,928	17,979
Totals.	.....	.....	\$46,039,105	\$11,150,883	\$1,155,513	\$56,034,475	\$55,944,600	23,612

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.
	a	b	c	d	e	f	9	10	
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
East Windsor Township.....	\$ 2,300			\$33,500	\$ 600	2,900	\$ 905.	\$ 3,272	\$1 40
Ewing Township.....	10,902			65,200	40,200	44,400	1,074.00	6,057	1 36
Hamilton Township.....	34,200			57,600	2,000	146,600	4,518.00	16,345	1 30
Highstown Borough.....	8,000	\$ 105,000	7,000	25,500	10,000	182,600	1,545.00	5,583	1 45
Hopewell Borough.....	6,500		1,000	9,500	3,400	43,000	939.00	3,396	1 44
Hopewell Township.....	13,250	103,500	56,000	13,800	600	185,650	3,033.00	10,974	1 40
Lawrence Township.....	6,000	555,000	20,000	51,100	1,500	595,400	1,592.00	5,759	1 35
Pennington Borough.....	6,000	60,000	44,000	158,600	14,500	118,600	671.00	2,464	1 60
Princeton Borough.....	19,250	2,135,000	5,500	8,700	50	2,371,350	6,312.00	22,839	1 72
Princeton Township.....	2,400			10,000		13,350	2,836.00	10,261	1 24
Washington Township.....	2,800			1,628,500	500	12,100	1,102.00	3,988	1 22
West Windsor Township.....	867,000	78,000	3,874,175	10,000	236,700	13,300	1,550.00	5,606	1 00
Trenton.....						6,684,375	70,052.64	253,456	2 25
Totals.....	\$982,000	\$3,036,500	\$4,017,675	\$2,067,400	\$310,050	\$10,413,625	\$96,729.64	\$350,000	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1905.

TAXING DISTRICT.	1		2	3	4	5	7
	NUMBER OF ACRES. OR LOTS						
	Acres.	Lots.	Valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Number of Polls assessed.
1 New Brunswick.....	27,691	163	8,282,363	\$1,799,795	\$27,650	\$10,054,508	655
2 South Brunswick.....	7,817	330	1,044,128	149,946	1,000	1,194,074	512
3 East Brunswick.....	7,002	180	613,478	125,625	1,000	738,103	254
4 North Brunswick.....	16,230	116	413,600	68,775	800	482,375	389
5 Cranbury.....	19,650	301	681,029	193,175	800	873,404	447
6 Monroe.....	8,211	182	698,534	70,723	.....	769,257	438
7 Madison.....	340	4,458	413,630	46,723	.....	460,353	1,611
8 Sayreville.....	.....	.....	1,110,069	139,775	1,550	1,248,294	1,568
9 South Amboy.....	.....	.....	1,931,083	230,600	1,540	2,160,143	1,646
10 Perth Amboy.....	18,903	1,900	8,978,620	884,500	.....	9,863,120	785
11 Woodbridge.....	16,020	160	3,146,093	544,491	4,625	3,388,043	816
12 Piscataway.....	16,080	160	1,669,691	39,870	.....	2,209,557	356
13 Raritan.....	150	1,430	936,074	50,275	.....	975,944	88
14 Dunellen.....	351	80	529,250	100,750	.....	579,525	347
15 Helmetta.....	293 1/2	485	242,645	103,750	.....	352,395	259
16 Jamesburg.....	867	156	349,984	152,825	5,000	453,734	522
17 Milltown.....	.....	.....	311,485	172,150	.....	464,310	206
18 South River.....	900	457	687,620	116,420	.....	854,770	216
19 Metuchen.....	947	648	850,495	61,915	.....	956,915	.....
20 Highland Park.....	.....	.....	397,574	61,915	.....	459,489	.....
Totals.....	.....	.....	\$33,287,445	\$5,303,010	\$42,165	\$38,548,290	.....

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1905.—(Continued.)

TAXING DISTRICT.	8 PROPERTY EXEMPT FROM TAXATION.						9 APPORTIONMENT OF TAXES.		11 Local tax rate per \$100 valuation.
	a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	
1 New Brunswick.....	\$171,470	\$763,900	\$463,895	\$656,709	\$30,695	\$2,286,660	\$16,154.00	\$67,214.00	\$2.42
2 South Brunswick.....	16,051	.....	.....	15,000	400	31,451	1,918.00	7,982.00	1.61
3 East Brunswick.....	11,050	.....	2,700	10,900	1,400	26,050	1,186.00	4,934.00	1.74
4 North Brunswick.....	2,500	.....	15,000	3,800	104,400	125,500	775.00	3,223.00	1.34
5 Cranbury.....	8,700	.....	.....	31,800	4,400	41,900	1,403.00	5,839.00	1.39
6 Monroe.....	4,900	.....	110,000	1,900	300	117,100	1,236.00	5,142.00	1.35
7 Madison.....	6,300	.....	32,000	3,600	.....	41,900	740.00	3,077.00	1.69
8 Sayreville.....	16,200	.....	.....	25,900	3,520	45,350	2,006.00	3,345.00	1.54
9 South Amboy.....	30,000	22,000	20,000	81,900	900	154,800	3,470.00	14,430.00	1.58
10 Perth Amboy.....	190,225	.....	86,470	353,725	34,000	664,420	15,346.00	65,935.00	2.12
11 Woodbridge.....	80,000	.....	164,500	55,400	1,500	301,400	5,443.00	22,650.00	2.22
12 Piscataway.....	15,000	.....	6,000	18,200	2,200	41,400	3,550.00	14,772.00	1.46
13 Raritan.....	10,000	.....	200	22,500	3,000	40,700	1,568.00	6,523.15	1.76
14 Dunellen.....	12,000	.....	12,500	30,000	.....	42,500	931.00	3,874.00	2.24
15 Helmetta.....	4,000	.....	.....	25,000	.....	37,000	566.00	2,356.00	2.04
16 Jamesburg.....	12,200	.....	.....	12,200	4,000	20,200	729.00	3,033.00	1.72
17 Milltown.....	5,500	.....	.....	22,700	.....	28,200	746.00	8,105.00	1.82
18 South River.....	15,000	.....	2,000	23,800	5,000	45,800	1,374.88	5,714.00	2.22
19 Metuchen.....	10,000	.....	6,000	68,000	5,500	89,500	1,553.00	6,464.00	2.16
20 Highland Park.....	6,000	.....	2,000	7,000	.....	15,000	738.00	3,072.00	2.30
Totals.....	\$629,896	\$985,900	\$913,265	\$1,469,625	\$107,945	\$4,196,631	\$61,932.68	\$257,686.15	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1905.

TAXING DISTRICT.									
1		2	3	4	5	6	7		
NUMBER OF ACRES OR LOTS.									
Acres.	Lots.	Valuation of real estate.	Valuation of personal estate.	Deductions for debt (Other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Number of Polls assessed.		
1 Atlantic Township.....	19,163	\$ 684,050	\$ 99,850	\$ 3,500	\$ 780,400	.....	304	
2 Eatontown Township.....	7,000	1,637,850	149,135	.....	1,806,985	.....	350
3 Freehold Township.....	20,921	2,769,637	969,645	247,225	3,492,057	.....	1,082	
4 Holmdel Township.....	31,186	844,685	157,521	4,568	997,398	.....	303	
5 Howell Township.....	37,909	852,498	51,200	24,500	877,198	.....	712	
6 Manalapan Township.....	17,698	703,775	109,212	12,700	800,287	.....	310	
7 Marlboro Township.....	17,342	811,755	111,152	30,521	892,586	.....	467	
8 Matawan Township.....	3,854	399,970	34,625	.....	434,595	.....	291
9 Middletown Township.....	.....	2,093,425	181,000	27,300	2,849,722	.....	918
10 Neptune Township.....	1,850	2,716,476	186,050	.....	2,902,526	.....	2,635
11 Ocean Township.....	.....	2,353,821	193,300	.....	2,547,121	.....	400
12 Karitan Township.....	6,022	1,540,151	308,599	226,156	1,852,595	.....	1,067	
13 Shrewsbury Township.....	28,931	6,221,560	632,580	68,250	6,785,890	.....	2,030	
14 Upper Freehold Township.....	23,797	1,071,610	235,792	10,700	1,296,702	.....	310	
15 Millstone Township.....	23,797	694,347	91,335	3,900	781,782	.....	392	
16 Wall Township.....	12,900	951,750	132,700	.....	1,084,450	.....	962
17 Asbury Park City.....	50	3,869,526	394,250	10,000	4,253,776	.....	1,146	
18 Atlantic Highlands Borough.....	319	1,212,250	154,275	95,950	1,270,575	.....	313	
19 Allentown Borough.....	185	1,216,210	107,135	9,800	1,323,565	.....	202	
20 Allenhurst Borough.....	.....	1,318,427	76,724	.....	1,395,151	.....	25
21 Belmar Borough.....	95	1,383,594	149,750	.....	1,533,344	.....	213
22 Deal Borough.....	125	2,392,250	116,900	.....	2,509,150	.....	74
23 Englishtown Borough.....	192	772,800	29,400	.....	202,200	.....	109
24 Bradley Beach Borough.....	270	441,650	31,440	.....	474,015	.....	253
25 Manasquan Borough.....	400	441,650	106,900	.....	548,550	.....	267
26 Neptune City Borough.....	476	233,925	17,375	.....	251,300	.....	185
27 Sea Bright Borough.....	310	811,500	79,225	.....	890,725	.....	287
28 Spring Lake Borough.....	2,132	1,774,230	167,570	.....	1,941,800	.....	75
29 Avon-by-the-Sea Borough.....	900	581,980	41,045	.....	623,025	.....	86
30 Highlands Borough.....	63	319,172	23,150	53,150	289,172	.....	279	
31 Matawan Borough.....	237	440,513	270,279	4,200	710,792	.....	400	
32 Farmingdale Borough.....	500	119,832	26,490	99	142,122	.....	99	
33 City of Long Branch.....	.....	10,142,746	920,440	83,550	10,979,636	.....	3,274
Totals.....		\$53,192,471	\$6,416,644	916,270	\$58,692,845	.....	.....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.
	a	b	c	d	e	f	9	10	
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of property exempt	State school tax.	County tax.	
1 Atlantic Township.....	\$ 6,000			\$ 6,300	\$ 500	\$ 12,500	\$ 1,334.40	\$ 4,889.10	
2 Eatontown Township.....	15,000		850	73,500	30,000	119,350	3,089.97	11,321.79	\$1.55
3 Freehold Township.....	45,300	4,000	92,000	109,000	9,000	259,300	5,971.65	21,878.19	*1.24 1/2
4 Holmdel Township.....	4,400			31,100	3,000	38,500	1,705.41	6,249.30	1.39 1/2
5 Howell Township.....	19,200			15,000	11,200	45,400	1,503.21	5,508.00	1.55 1/2
6 Manalapan Township.....	5,700			6,000	10,060	21,760	1,468.41	5,013.79	1.46
7 Marlboro Township.....	7,000			23,000	2,000	32,000	1,525.91	5,501.26	1.45
8 Matawan Township.....	500			3,000	1,000	4,500	743.20	2,721.91	2.50 1/2
9 Middletown Township.....	23,700		800	60,900	30,600	116,000	4,873.13	17,857.77	1.47 1/2
10 Neptune Township.....	123,900		38,700	143,500	12,000	318,100	4,963.43	18,188.65	2.67
11 Ocean Township.....	5,000		5,000	9,000		19,000	4,356.00	15,958.44	1.26
12 Raritan Township.....	28,000		75,500	65,450	4,000	170,950	2,877.40	10,541.87	1.40 1/2
13 Shrewsbury Township.....	112,000	11,500	167,800	278,700	25,000	595,000	11,604.80	42,510.53	2.03 1/2
14 Upper Freehold Township.....	6,550			16,500	2,000	25,050	2,217.50	8,129.32	1.37 1/2
15 Millstone Township.....	9,700			14,100		23,800	1,337.50	4,899.77	
16 Wall Township.....	36,000	8,000	180,000	18,000		244,000	1,854.50	6,795.50	1.85
17 Asbury Park City.....	60,000		297,000	126,200		483,200	7,274.35	26,651.17	2.88
18 Atlantic Highlands Borough.....	15,800		17,000	41,900		74,700	2,172.50	7,961.50	2.66
19 Allentown Borough.....	3,000			25,800	3,100	31,900	570.30	2,089.45	
20 Allenhurst Borough.....			100,310	5,850	4,259	110,419	2,385.50	8,742.59	2.63
21 Belmar Borough.....	11,500		69,300	42,300		123,100	2,632.10	9,610.06	3.08
22 Deal Borough.....			4,000	16,000		20,000	4,291.00	15,725.37	2.00
23 Englishtown Borough.....	3,500		2,000	18,800		24,300	345.60	1,264.79	
24 Bradley Beach Borough.....	5,200		2,850	15,800		28,850	1,374.80	5,039.17	2.82
25 Manasquan Borough.....	15,000		2,000	41,400		58,400	938.00	3,436.40	2.62
26 Neptune City Borough.....	15,000			25,000		40,000	1,523.20	5,581.84	
27 Sea Bright Borough.....	10,000		141,275	52,950		200,025	3,320.60	12,168.08	2.65
28 Spring Lake Borough.....	5,800		9,500	22,000		31,500	1,066.40	3,904.36	4.21 1/2
29 Avon-by-the-Sea Borough.....				4,200		7,200	494.40	1,813.10	1.73 1/2
30 Highlands Borough.....	3,000	12,000	1,000	31,000	1,000	51,000	1,215.40	4,454.66	2.63 1/2
31 Matawan Borough.....	5,000			20,000		25,000	243.00	891.10	1.60 1/2
32 Farmingdale Borough.....	6,000			306,100		640,600	18,773.37	68,787.31	1.97
33 City of Long Branch.....	191,500	40,000	103,000						
Totals.....	\$798,250	\$75,500	\$1,317,885	\$1,968,050	\$150,719	\$4,010,404	\$100,377.14	\$367,761.69	

*In the Town of Freehold the rate is 67% higher.

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1905.

	NUMBER OF ACRES OR LOTS.		Valuation of real estate.	Valuation of personal estate.	Net valuation taxable.	Number of polls assessed.
	Acres.	Lots.				
1 Boonton Township.....	4,400	.....	\$1,365,155	\$283,472	\$1,328,627	956
2 Chatham Township.....	5,353	38	281,130	88,560	852,987	172
3 Chester Township.....	17,603	.....	877,872	80,380	859,352	372
4 Hanover Township.....	29,845	101	1,865,892	331,737	2,413,736	912
5 Jefferson Township.....	27,237	.....	477,875	25,400	2,438,475	330
6 Morris Township.....	17,366	178	2,157,805	275,400	2,437,700	723
7 Montville Township.....	13,362	.....	538,066	91,375	827,341	450
8 Mount Pleasant Township.....	13,491	.....	963,296	91,810	954,386	410
9 Mount Olive Township.....	18,411	.....	508,208	81,411	584,908	318
10 Passaic Township.....	18,800	.....	913,294	132,760	946,041	443
11 Pequannock Township.....	18,900	.....	548,157	85,400	611,557	446
12 Rockaway Township.....	12,000	.....	486,735	58,260	541,045	561
13 Rockland Township.....	32,385	.....	901,735	91,000	992,738	1,667
14 Rockway Township.....	10,894	.....	723,183	120,800	852,983	676
15 Washburn Township.....	28,150	.....	780,027	207,825	906,852	503
16 Butler Borough.....	1,048	203	372,146	39,975	415,121	307
17 Chatham Borough.....	761	444	634,962	64,158	701,090	367
18 Dover Park Borough.....	.....	.....	1,754,870	436,608	2,191,578	1,652
19 Forham Borough.....	4,681	40	510,839	113,748	624,377	1,140
20 Madison Borough.....	.....	.....	2,111,330	403,700	2,522,230	611
21 Morristown Borough.....	.....	.....	7,044,100	1,824,315	8,868,415	1,976
22 Mt. Arlington Borough.....	1,905	787	354,000	37,800	391,800	290
23 Netcong Borough.....	313	.....	307,890	49,275	257,165	260
24 Wharton Borough.....	940	.....	397,467	69,800	449,267	717
25 Rockaway Borough.....	246	51	353,121	100,900	454,021	468
Totals.....	260,231	1,932	\$27,000,963	\$5,099,399	\$32,100,362	15,822

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES		Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyard.	Total amount of exempt property	State school tax.	County tax.	
1 Boonton Township.....	\$25,000	.....	\$ 37,500	\$ 82,000	\$ 14,000	\$ 158,500	\$2,765	\$	\$2.46
2 Chatham Township.....	3,800	.....	.....	.....	.....	3,800	655	13,530	3.225
3 Chester Township.....	5,700	.....	.....	12,500	1,000	19,200	1,115	3,225	2.10
4 Hanover Township.....	10,000	.....	2,503,000	43,000	1,200	2,557,200	3,740	18,300	1.75
5 Jefferson Township.....	8,000	.....	.....	8,000	.....	16,000	855	4,180	1.50
6 Morris Township.....	23,500	.....	16,300	78,000	10,000	127,800	4,130	20,195	1.78
7 Montville Township.....	3,425	.....	.....	12,800	500	16,525	1,065	5,210	1.47
8 Mendham Township.....	10,000	.....	2,000	25,000	2,000	39,000	1,615	7,930	1.72
9 Mount Olive Township.....	8,800	.....	15,000	22,900	3,300	49,300	990	4,860	1.50
10 Passaic Township.....	7,745	.....	75,000	9,000	2,500	94,000	1,605	7,860	1.62
11 Pequannock Township.....	9,500	.....	14,000	.....	5,800	32,000	1,035	5,080	1.50
12 Randolph Township.....	12,200	.....	.....	10,500	700	138,400	925	4,530	1.80
13 Rockaway Township.....	11,200	.....	117,000	15,600	1,300	32,900	1,685	8,250	1.92
14 Roxbury Township.....	16,000	.....	.....	29,800	4,200	43,500	1,445	7,080	2.13
15 Washington Township.....	9,500	.....	50,000	16,700	1,000	72,700	1,690	8,285	2.13
16 Butler Borough.....	5,000	.....	.....	61,000	12,000	81,000	700.43	3,450.40	2.88
17 Chatham Borough.....	8,000	.....	198,000	213,000	47,000	519,000	1,190	5,830	2.49
18 Dover.....	60,000	.....	.....	251,400	200	256,600	3,725	18,200	2.68
19 Florham Park Borough.....	4,000	.....	1,000	709,500	15,000	924,500	1,565	7,700	2.68
20 Madison Borough.....	40,000	.....	150,000	709,500	25,000	1,264,000	4,290	20,940	3.51
21 Morristown.....	195,000	.....	280,000	764,000	7,000	1,264,000	15,074	73,620	3.51
22 Mt. Arlington Borough.....	400	.....	4,000	7,000	.....	11,400	660	3,251	1.86
23 Netcong Borough.....	12,500	.....	500	6,500	.....	19,000	435	2,140	2.03
24 Wharton Borough.....	12,000	4,000	.....	22,500	.....	38,000	760	3,730	3.22
25 Rockaway Borough.....	12,000	.....	1,500	12,000	5,500	31,000	770	3,770	3.22
Totals.....	513,070	14,000	\$3,465,800	\$2,421,500	155,000	\$6,569,370	\$54,474.43	\$266,616.40	2.79

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1905.

TAXING DISTRICT		NUMBER OF ACRES, OR LOTS.		Valuation of real estate	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Number of Polls assessed.
Acres.	Lots.							
1 Barnegat City	1,367	\$ 52,088	\$ 5,628				\$ 57,716	20
2 Bayhead	560	298,467	17,150				315,617	66
3 Beach Haven	130	297,470	33,250			9,000	321,720	50
4 Berkeley	23,269	174,025	9,700				184,325	136
5 Brick	14,320	425,346	58,745				484,091	534
6 Dover	20,333	825,805	158,420			24,000	960,025	644
7 Eagleswood	5,090	60,975	14,125				75,100	151
8 Harvey Cedars	130	24,671	1,669				26,340	11
9 Island Heights	10	208,595	1,755				210,350	97
10 Jackson	45,598	239,720	28,910			1,400	267,230	358
11 Lacey	31,343	162,305	25,145				187,450	181
12 Lakewood	9,758	3,640,325	961,675				4,602,000	1,006
13 Lavallette	11	37,507	850				38,357	23
14 Little Egg Harbor	1,654	96,765	18,680				115,445	148
15 Long Beach	1,486	185,435	5,300				190,735	18
16 Manchester	58,782	254,611	42,415				297,026	228
17 Ocean	5,850	59,030	15,175				74,805	114
18 Plumstead	18,034	388,757	74,763			1,200	462,320	280
19 Point Pleasant Beach	380	785,731	137,342			30,880	892,193	205
20 Seaside Park	90	294,714	11,030				305,744	58
21 Stafford	22,362	176,500	28,135			1,900	202,735	262
22 Surf City	455	66,661	1,150				67,811	17
23 Tuckerton	7,442	212,765	57,144				269,909	301
24 Union	383	153,455	31,645				185,100	260
Totals	266,527	\$8,122,923	\$1,739,801			\$68,380	\$10,794,344	5,177

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES		Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyard.	Total amount of exempt property	State school tax.	County tax.	
1 Boonton Township.	\$25,000		\$ 37,500	\$ 82,000	\$ 14,000	\$ 158,500	\$2,765	\$ 13,530	\$2.46
2 Chatham Township.	3,800					3,800	655	3,225	2.10
3 Chester Township.	5,700			12,500	1,000	19,200	1,115	5,470	1.75
4 Hanover Township.	10,000		2,503,000	43,000	1,200	2,557,200	3,740	18,300	1.50
5 Jeffers Township.	8,000			8,000		16,000	855	4,180	1.47
6 Morris Township.	23,500		16,300	78,000	10,000	127,800	4,130	20,105	1.78
7 Montville Township.	3,425			12,800		16,225	1,065	5,210	1.72
8 Mount Olive Township.	10,000		2,000	25,000	2,000	39,000	1,615	7,930	1.70
9 Mendham Township.	8,800		15,000	22,900	3,300	49,300	990	4,860	1.50
10 Passaic Township.	7,745			9,000	3,500	20,045	1,605	7,860	1.62
11 Pequannock Township.	9,500		75,000		5,800	94,000	1,035	5,080	1.80
12 Randolph Township.	12,300		14,000		700	32,000	925	4,530	1.92
13 Rockaway Township.	11,200		117,000	10,500	1,300	139,400	1,685	8,250	2.13
14 Roxbury Township.	16,000			15,800	4,200	32,000	1,445	7,080	1.71
15 Washington Township.	9,500			29,800	4,200	43,500	1,690	8,285	1.78
16 Butler Borough.	5,000			16,700	1,200	22,900	1,000	4,700	2.38
17 Chatham Borough.	8,000		50,000	61,000	12,000	123,000	700.43	3,450.40	2.49
18 Dover.	60,000		198,000	213,000	47,000	519,000	1,190	5,830	2.68
19 Florham Park Borough.	4,000		1,000	251,400	200	256,600	3,725	18,200	3.51
20 Madison Borough.	40,000		150,000	709,500	15,000	924,500	1,565	7,700	3.51
21 Morristown.	195,000	10,000	280,000	764,000	25,000	1,264,000	15,074	73,620	2.03
22 Mt. Arlington Borough.	12,500		4,000	7,000		23,500	660	3,251	2.86
23 Netcong Borough.	12,500			6,500		19,000	435	2,140	3.22
24 Wharton Borough.	12,000	4,000		22,500		38,000	780	3,730	2.40
25 Rockaway Borough.	12,000		1,500	12,000	5,500	31,000	770	3,770	2.79
Totals.	513,070	14,000	\$3,465,800	\$2,421,500	155,000	\$6,569,370	\$54,474.43	\$266,616.40	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1905.

TAXING DISTRICT.	1 NUMBER OF ACRES. OR LOTS		2 Valuation of real estate.	3 Valuation of personal estate.	4 Deductions for debt. (Other than mortgage indebtedness.)	5 Net valuation taxable.	6 Valuation as equalized by county board.	7 Number of Polls assessed.
	Acres.	Lots.						
1 Paterson, First Ward.	2,590		\$2,446,218	\$157,300		\$2,603,518		2,336
2 Paterson, Second Ward.	10,467		3,814,662	408,064		4,282,726		3,379
3 Paterson, Third Ward.	7,896		3,664,365	624,480		4,288,845		3,407
4 Paterson, Fourth Ward.	7,253		7,566,730	1,003,880		8,570,610		2,771
5 Paterson, Fifth Ward.	2,050		7,806,325	2,457,885		10,263,710		1,507
6 Paterson, Sixth Ward.	791		3,502,184	1,429,480		5,031,664		827
7 Paterson, Seventh Ward.	3,239		2,555,555	1,303,250		3,859,785		1,275
8 Paterson, Eighth Ward.	3,891		1,881,400	359,930		2,241,330		1,275
9 Paterson, Ninth Ward.	3,051		5,887,850	2,103,387		7,991,237		2,468
10 Paterson, Tenth Ward.	5,286		2,606,840	774,260		3,381,100		1,89
11 Paterson, Eleventh Ward.	13,777		5,398,380	352,435		5,750,815		1,628
12 Passaic, First Ward.	3,282		2,486,495	373,075		2,859,570		1,728
13 Passaic, Second Ward.	4,101		1,979,175	884,300		2,863,375		1,121
14 Passaic, Third Ward.	11,802		2,444,180	220,170		2,664,350		960
15 Passaic, Fourth Ward.	4,898		3,461,175	542,874		4,004,049		2,037
16 Acquackanonk.	5,330		2,172,775	262,425		2,435,200		1,176
17 Little Falls.	2,480		878,150	265,890		1,144,040		824
18 Wayne.	14,018		881,285	93,485		974,770		643
19 Manchester.	383		476,800	87,550		564,350		485
20 West Milford.	45,624		509,350	42,525		551,875		461
21 Pompton.	25,476	174	639,775	70,925		710,700		713
22 Pompton Lakes Borough.	1,402	105	291,325	61,325		352,650		259
23 Hawthorne Borough.	1,717	2,455	566,945	70,050		636,995		606
24 Totowa Borough.	2,201	1,066	751,954	15,275		767,229		152
25 North Haledon Borough.	2,180	565	151,255	7,850		159,105		170
26 Prospect Park Borough.	246	695	273,975	7,511		281,486		391
Totals.	101,057	112,878	\$65,186,103	\$14,139,181		\$79,325,284		33,869

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.
	a	b	c	d	e	f	g	h	
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
1 Paterson, First Ward.									
2 Paterson, Second Ward.									
3 Paterson, Third Ward.									
4 Paterson, Fourth Ward.									
5 Paterson, Fifth Ward.									
6 Paterson, Sixth Ward.	\$909,070	\$174,280	\$2,364,750	\$3,058,255	\$351,900	\$6,858,255	\$100,815.04	\$344,930.81	\$2.50
7 Paterson, Seventh Ward.									
8 Paterson, Eighth Ward.									
9 Paterson, Ninth Ward.									
10 Paterson, Tenth Ward.									
11 Paterson, Eleventh Ward.									
12 Passaic, First Ward	386,500	50,000	288,900	955,850	15,000	1,675,950	21,453.03	73,356.75	2.95
13 Passaic, Second Ward.									
14 Passaic, Third Ward.									
15 Passaic, Fourth Ward.									
16 Acquasnonk.									
17 Little Falls	41,000	400	83,000	48,550	3,400	176,450	4,229.33	14,417.39	2.16
18 Wayne.	21,800			40,500	500	62,800	1,978.19	6,772.73	2.16
19 Manchester.	21,700		120,000	9,000		150,700	1,686.35	5,770.64	1.70
20 West Milford.	15,500			17,000		32,500	976.32	3,340.95	3.10
21 Tompion.	8,500		126,975	17,300	300	153,075	1,014.59	3,799.90	1.64
22 Tompion Lakes Borough.	22,250			14,100		36,350	1,229.51	4,207.34	2.12
23 Hawthorne Borough.	5,000			14,800	1,200	21,000	610.43	2,068.87	1.83
24 Totowa Borough.	18,800	150		13,850		33,300	1,102.00	3,771.01	2.89
25 North Haledon Borough.	10,000		30,000	4,000	23,300	67,300	1,337.31	4,541.99	1.85
26 Prospect Park Borough.	800					800	275.25	941.90	3.10
	1,635			2,550		4,175	456.97	1,644.40	
Totals.	\$1,462,545	\$224,780	\$3,993,475	\$4,185,755	\$396,100	\$9,362,655	\$137,195.32	\$469,605.67	

Abstract of Rates and Exemptions in the County of Salem, for the Year 1905.

TAXING DISTRICT.	NUMBER OF ACRES. OR LOTS.		Valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	No. Polls assessed.
	Acres.	Lots.					
1 Salem, East Ward.....	634	732	\$1,587,307	\$502,407	\$32,750	\$2,046,964	703
2 Salem, West Ward.....	7,182	555	1,026,890	499,070	35,280	1,490,670	551
3 Plainboro.....	7,774	.....	250,829	46,123	3,350	293,602	111
4 Manington.....	22,505	.....	1,029,615	191,610	10,125	1,211,100	450
5 Lower Alloway Creek.....	24,554	.....	574,538	231,325	38,379	707,484	340
6 Quinton.....	12,650	.....	535,130	134,445	15,000	654,575	312
7 Alloway.....	18,320	.....	585,875	125,645	10,500	702,121	409
8 Lower Penns Neck.....	13,615	.....	591,827	115,946	.....	707,773	392
9 Upper Penns Neck.....	10,397	.....	517,938	162,112	.....	680,050	215
10 Pennsgrove Borough.....	825	461	503,150	165,469	.....	674,619	589
11 Oldmans.....	12,070	.....	501,550	280,800	4,050	908,300	369
12 Pittsgrove.....	21,450	.....	1,940,525	551,500	13,875	1,435,150	451
13 Godsown Borough.....	721	457	1,064,525	554,769	54,925	1,264,450	353
14 Upper Pittsgrove.....	21,724	.....	1,016,580	553,852	8,175	1,191,889	497
15 Pittsgrove.....	26,167	.....	515,650	152,892	.....	674,540	475
16 Elmer Borough.....	376	.....	383,625	102,685	11,350	474,960	358
Totals.....	193,764	.....	\$11,595,144	\$3,390,180	\$258,160	\$14,727,155	6,645

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			Local tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.		
1 Salem, East Ward.	\$67,500	15,000	\$116,500	\$166,500	\$18,000	\$383,500	\$3,670.97	\$10,227.77	\$1.53	
2 Salem, West Ward.	9,000			61,000	12,000	82,000	2,678.24	7,443.36	1.53	
3 Elsinboro	2,000				100	27,100	527.50	1,466.00	1.24	
4 Mannington.	8,500		35,000	4,200		47,700	2,175.87	6,047.45	1.16	
5 Lower Alloway Creek.	5,000			7,900		12,900	1,378.91	3,832.26	1.16	
6 Quinton.	4,000		10,000	15,500	100	29,600	1,175.96	3,268.55	1.18	
7 Alloway.	6,300			33,200	200	39,700	1,261.47	3,505.87	1.32	
8 Love or Penna Neck.	4,800		123,000	10,000	600	139,400	1,271.42	3,534.31	1.25	
9 Upper Penna Neck.	4,500		15,000		100	19,600	1,132.65	3,146.00	1.10	
10 Penns Grove Borough.	8,000			20,000		28,000	1,212.09	3,368.52	1.56	
11 Oldmans.	7,100			18,900	1,150	27,050	1,090.94	3,039.37	1.43	
12 Pleasantville.	6,000			6,000	800	12,800	2,584.29	7,180.70	1.11	
13 Woodstown Borough.	3,100	2,500	40,500	32,800	3,800	82,700	2,271.77	6,313.80	1.68	
14 Upper Pitts Grove.	5,800			34,000	1,400	41,200	2,141.42	5,951.43	1.04	
15 Pitts Grove.	9,850			11,500		21,350	1,026.67	2,849.50	1.61	
16 Elmer Borough.	12,000			30,000		42,000	853.34	2,371.60	1.50	
Totals.	\$164,450	\$17,500	\$340,000	\$451,400	\$38,250	\$1,011,600	\$26,453.51	\$73,546.49		

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1905.

TAXING DISTRICT.		1	2	3	4	5	6	7
		NUMBER OF ACRES.	Valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Number of Polls assessed.
1	Bedminster.	20,064	\$1,150,598	\$199,300	\$13,100	\$1,336,798	.....	563
2	Barnard.	25,571	2,897,490	544,440	17,040	3,424,290	.....	991
3	Brighthelm.	12,324	613,768	194,505	34,990	533,283	.....	260
4	Bridgewater.	20,424	4,528,109	841,941	64,790	5,303,000	.....	2,178
5	Bund Brook Borough.	640	1,054,300	245,103	3,000	1,296,403	.....	678
6	Franklin.	38,568	1,866,808	374,225	12,045	2,250,968	.....	938
7	Hillsborough.	34,070	1,421,262	252,440	27,850	1,640,962	.....	929
8	Montgomery.	19,412	730,396	129,331	22,278	878,443	.....	354
9	Milford Borough.	500	61,403	17,660	1,100	77,953	.....	43
10	North Plainfield Borough.	5,542	266,760	77,560	.....	344,320	.....	164
11	North Plainfield Borough.	400	2,345,575	289,325	11,400	2,625,470	.....	1,253
12	Rocky Hill Borough.	400	167,588	29,065	10,200	196,273	.....	153
13	Warren.	12,700	315,780	35,550	.....	351,330	.....	226
Totals.		180,146	\$17,424,937	\$3,137,045	\$218,483	\$20,343,299	.....	8,467

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1905.—(Continued.)

	8 PROPERTY EXEMPT FROM TAXATION.						9 APPORTIONMENT OF TAXES.		11 Total tax rate per \$100 valuation.
	a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	State school tax.	County tax.	
1 Bedminster.....	\$8,000			\$58,507	\$3,500	\$70,000	\$2,314.63	8,542.47	\$1.44
2 Bernards.....	62,000			40,000		102,000	5,929.07	21,882.06	1.72
3 Branchburg.....	5,600				325	5,925	1,269.66	4,685.86	1.53
4 Bridgewater.....	80,000		69,000	194,000	10,300	353,300	9,185.53	33,900.27	1.43
5 Bound Brook Borough.....	35,000			80,000	5,000	120,000	2,244.69	8,284.33	1.90
6 Franklin.....	21,220		6,000	59,000	2,700	88,920	3,862.93	14,256.57	1.05
7 Hillsborough.....	7,000		5,000	20,800	4,500	37,300	2,849.54	10,516.57	1.20
8 Montgomery.....	2,500		2,500	21,690	3,000	252,690	1,444.83	5,332.33	1.18
9 Millstone Borough.....	1,500			10,000		11,500	134.00	498.19	1.10
10 North Plainfield.....	2,800			7,000		9,800	509.41	1,880.07	2.38
11 North Plainfield Borough.....	61,000	3,200	11,900	57,300	2,000	135,400	4,548.28	16,785.92	2.46
12 Rocky Hill Borough.....	1,000		1,110	8,100		10,210	322.50	1,190.27	1.37
13 Warren.....	4,200			5,750	1,100	11,050	608.32	2,245.09	2.00
Totals.....	\$291,820	\$3,200	\$318,510	\$562,140	\$32,425	\$1,208,065	\$35,223.39	\$130,000.00	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1905.

TAXING DISTRICT.		NUMBER OF ACRES OR LOTS.		Valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	Valuation as equalized by county board.	Number of polls assessed.
Acres.	Lots.								
1 Andover Township.....	470		\$ 283,810	\$ 103,350	\$ 7,700	\$ 379,460	\$ 379,460	379,460	136
2 Andover Borough.....	230		147,190	64,225	10,720	190,695	190,695	190,695	137
3 Branchville Borough.....			162,224	114,800		277,024	277,024	277,024	155
4 Byram Township.....			177,250	175,350		252,600	252,600	252,600	92
5 Frankford Township.....	170		390,325	135,350	11,750	513,925	513,925	513,925	269
6 Fredon Township.....	12,163		206,950	55,000	2,925	259,025	259,025	259,025	135
7 Green Township.....	9,798		224,199	85,140	7,035	302,304	302,304	302,304	142
8 Hampton Township.....	14,643		209,640	77,030	6,400	280,090	280,090	280,090	175
9 Hardyston Township.....			2,803,893	124,998	6,240	2,722,651	2,722,651	2,722,651	1,061
10 Hopatcong Borough.....			167,920	16,725	1,000	183,645	183,645	183,645	40
11 Lafayette Township.....	10,237		260,250	61,130		321,380	321,380	321,380	187
12 Montague Township.....	25,938		215,350	50,300	400	265,250	265,250	265,250	178
13 Newton.....	1,300		2,043,848	832,150	257,800	2,618,188	2,618,188	2,618,188	1,046
14 Sandyston Township.....			228,000	39,300		267,300	267,300	267,300	255
15 Sparta Township.....	24,370		647,590	98,250		745,830	745,830	745,830	422
16 Stanhope Borough.....			268,775	40,525		309,300	309,300	309,300	203
17 Stillwater Township.....			261,525	69,094	2,850	327,769	327,769	327,769	234
18 Sussex Borough.....	450		460,115	177,100	13,700	623,515	623,515	623,515	301
19 Vernon Township.....	37,394		532,875	95,180		627,855	627,855	627,855	350
20 Walpack Township.....	12,992		130,845	26,410	6,000	153,255	153,255	153,255	107
21 Wantage Township.....			736,400	183,150	15,500	904,050	904,050	904,050	403
Totals.....			\$10,358,574	\$2,516,557	\$350,020	\$12,525,111	\$12,525,111		6,028

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and Charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
1 Andover Township.....	\$ 3,000	.....	.....	\$ 16,400	\$ 2,000	3,000	\$ 683.34	\$ 2,798.21	\$1.43
2 Andover Borough.....	3,000	.....	.....	8,500	.....	21,400	323.87	1,405.27	2.04
3 Branchville Borough.....	3,000	.....	\$ 100	3,500	.....	10,800	437.92	2,041.44	1.44
4 Brant Township.....	3,000	.....	.....	3,000	550	4,850	444.90	1,861.45	1.62
5 Brantford Township.....	3,600	.....	150	10,400	1,000	15,150	905.17	3,787.20	1.68
6 Brantford Township.....	3,200	.....	.....	3,000	.....	4,200	458.22	1,998.79	1.44
7 Fredon Township.....	4,500	.....	.....	7,700	1,300	13,500	532.44	2,227.73	1.55
8 Green Township.....	2,300	.....	.....	2,500	300	5,100	493.32	2,064.03	1.64
9 Hampton Township.....	21,500	.....	.....	42,800	5,500	69,800	4,792.35	20,083.75	1.70
10 Hardyson Township.....	.....	.....	.....	.....	.....	.....	323.45	1,353.31	1.00
11 Hopalong Township.....	5,500	.....	.....	10,500	300	16,300	566.04	2,368.30	1.48
12 Mayette Township.....	4,000	.....	.....	3,500	.....	8,000	487.19	1,954.68	1.78
13 Montague Township.....	25,000	.....	48,000	94,000	1,700	168,700	4,611.36	19,283.95	1.59
14 Newford Township.....	2,200	.....	.....	4,000	.....	7,500	470.79	1,989.79	1.83
15 Sandyston Township.....	12,500	.....	.....	22,300	2,100	36,900	1,313.62	5,498.17	1.70
16 Shaw Township.....	12,000	.....	.....	13,000	.....	25,000	544.76	2,279.29	1.95
17 Stillwater Township.....	3,100	.....	.....	8,000	3,000	14,100	577.29	2,415.40	1.69
18 Sussex Borough.....	14,000	.....	.....	19,000	.....	33,000	1,098.18	4,594.81	2.34
19 Vernon Township.....	10,000	.....	.....	17,700	5,650	33,650	1,105.83	4,626.79	2.04
20 Walcott Township.....	1,500	.....	.....	4,500	.....	6,400	289.92	1,129.37	1.56
21 Wantage Township.....	10,000	.....	15,000	10,000	8,000	43,000	1,592.28	6,662.13	1.90
Totals.....	\$142,200	.....	\$63,250	\$300,800	\$33,900	\$540,150	\$22,060.24	\$92,300.00	

Abstract of Ratables and Exemptions in the County of Union, for the Year 1905.

TAXING DISTRICT.	1 NUMBER OF ACRES- OR LOTS.		2 Valuation of real estate.	3 Valuation of personal estate.	4 Deductions for debt (Other than mortgage indebtedness.)	5 Net valuation taxable	6 Valuation as equal- ized by county board	7 Number of polls assessed.
	Acres.	Lots.						
1 Clark.....	2,632	8	\$ 235,500	\$ 87,900	.....	\$ 324,400	\$ 324,400	102
2 Cranford.....	1,895	4,883	1 781,792	267,208	.....	2,049,000	2,049,000	689
3 Elizabeth.....	1,211	26,566	21,025,749	3,091,950	1,000	24,116,699	24,116,699	13,715
4 Fairwood.....	4,965	1,139	617,200	246,000	.....	863,200	863,200	279
5 Fairwood Borough.....	720	186	207,075	38,427	.....	246,500	236,419	47
6 Garwood Borough.....	90	2,467	341,290	118,985	.....	460,275	460,275	139
7 Linden.....	5,640	3,014	1,157,650	209,050	.....	1,366,700	1,666,700	260
8 Linden Borough.....	.....	352	228,550	17,650	.....	246,200	246,200	93
9 Mountainide.....	2,391	.....	130,275	11,375	.....	141,650	141,650	76
10 New Providence.....	3,865	2,004	147,875	4,125	.....	152,000	152,000	102
11 New Providence Borough.....	2,229	224	209,475	10,525	.....	220,000	220,000	164
12 Plainfield.....	.....	5,353	8,806,414	1,472,075	27,425	10,251,064	10,251,064	4,317
13 Railway.....	.....	6,150	3,051,145	390,675	.....	3,441,820	3,441,820	585
14 Roselle Borough.....	1,082	3,500	1,115,220	154,780	.....	1,270,000	1,270,000	367
15 Roselle Park.....	226	4,147	897,075	34,575	650	931,000	931,000	291
16 Springfield.....	2,981	67	360,800	41,400	.....	402,200	402,200	131
17 Summit.....	2,163	2,318	3,207,760	400,250	.....	3,608,000	3,608,000	702
18 Union.....	6,950	2,635	1,470,792	475,340	16,350	1,927,782	1,927,782	535
19 Westfield.....	2,040	1,844	2,581,560	350,750	.....	2,932,300	2,932,300	938
Totals.....	41,091	66,877	\$47,574,177	\$7,422,038	\$45,425	\$54,950,790	\$55,260,709	26,037

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Union, for the Year 1905.—(Continued.)

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						8		9		10		11
	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.		APPORTIONMENT OF TAXES.		Total tax rate per \$100 valuation.		
	Public schools. ^a	Other school property ^b	Public property ^c	Church and charitable. ^d	Cemeteries and graveyards. ^e	Total amount of exempt property ^f	State school tax	County tax.					
1 Clark.	\$ 700			\$ 2,700	\$ 2,700	\$ 5,400	\$ 520.66	\$ 1,473.42	\$ 1.473.42	\$1.28			
2 Cranford.	44,000		1,800	4,100		89,900	3,288.64	9,308.55	9,308.55	2.36			
3 Fairbairn.	324,950	118,200	619,600	1,409,700	1,000	2,473,450	38,707.36	109,538.04	109,538.04	2.86			
4 Fairwood.	17,000			30,000	10,000	57,000	1,358.44	3,920.65	3,920.65	2.08			
5 Fairwood Borough.													
6 Fairwood Borough.	400			400		800	738.30	2,090.56	2,090.56	2.42			
7 Linden Borough.	5,300		1,600	13,300	50,000	56,900	2,635.29	7,576.07	7,576.07	1.96			
8 Mount Airy.	10,500			8,000		23,800	395.15	1,118.24	1,118.24	1.92			
9 Mount Airy.	4,000					12,000	227.34	643.37	643.37	2.24			
10 New Providence.	4,500			15,500		20,000	353.10	99.24	99.24	2.24			
11 New Providence Borough.	288,000		132,000	661,000	30,200	1,091,200	16,452.95	46,560.33	46,560.33	2.48			
12 Rahway.	40,000		59,200	183,200	12,000	294,400	5,524.12	15,632.74	15,632.74	2.78			
13 Roselle Borough.	30,000			47,000		77,000	2,038.35	5,768.34	5,768.34	2.52			
14 Roselle Park.	18,200		1,400	6,000	2,800	25,600	1,494.25	4,228.60	4,228.60	2.48			
15 Springfield.	22,100			12,500		34,600	645.52	1,826.79	1,826.79	2.94			
16 Summit.	27,200		33,000	120,800	2,000	183,000	5,790.00	16,387.53	16,387.53	2.94			
17 Union.	19,600	10,000	2,500	9,500	28,000	69,600	3,094.09	8,756.00	8,756.00	1.60			
18 Union.	42,000		15,000	51,000	13,000	121,000	4,706.34	13,318.50	13,318.50	2.30			
19 Westfield.													
Totals.	\$881,450	\$128,200	\$866,100	\$2,614,700	\$151,000	\$4,641,450	\$88,652.32	\$251,000.00	\$251,000.00				

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1905.

TAXING DISTRICT.	1 NUMBER OF ACRES OR LOTS.		2 Valuation of real estate.	3 Valuation of personal estate.	4 Deductions for debt. (Other than mortgage.) Indebtedness.	5 Net valuation taxable.	6 Valuation as equalized by county board.	7 Number of polls assessed.
	Acres.	Lots.						
1 Allamuchy.....	11,926	69	\$365,102	\$129,111	\$5,850	\$448,383	.....	176
2 Blairtown.....	17,745	183	552,930	237,094	23,380	768,644	.....	263
3 Belvidere.....	500	500	718,887	784,053	53,567	1,449,373	.....	445
4 Franklin.....	13,819	155	866,758	170,555	3,140	1,034,173	.....	326
5 Frelinghuysen.....	14,063	151	395,735	96,160	2,430	492,485	.....	220
6 Greenwich.....	6,249	157	490,936	128,155	8,615	580,476	.....	240
7 Harmony.....	14,142	35	517,155	137,645	1,000	653,810	.....	321
8 Hope.....	18,540	102	512,341	149,950	2,650	659,641	.....	324
9 Hardwick.....	10,492	.....	153,821	30,658	3,160	181,319	.....	106
10 Hackensack.....	1,567	574	1,033,050	273,320	8,200	1,297,170	.....	617
11 Independence.....	12,212	108	311,349	105,470	6,080	410,739	.....	194
12 Knowlton.....	13,839	35	515,250	166,050	9,300	672,800	.....	355
13 Lopatcong.....	4,758	557	394,921	60,639	750	454,810	.....	166
14 Mansfield.....	17,306	70	556,835	107,075	4,950	658,960	.....	352
15 Oxford.....	17,675	705	891,465	169,750	1,800	1,059,615	.....	750
16 Pohatcong.....	7,555	1,895	1,365,693	240,775	5,700	1,609,768	.....	1,259
17 Pabstburg.....	11,300	.....	106,275	15,483	.....	1,265,758	.....	82
18 Phillipsburg, First Ward.....	.....	684	966,710	313,624	14,470	1,285,864	.....	673
19 Phillipsburg, Second Ward.....	16	504	658,445	126,950	19,575	785,820	.....	550
20 Phillipsburg, Third Ward.....	12	753	623,225	54,015	3,800	673,640	.....	583
21 Phillipsburg, Fourth Ward.....	27	547	677,050	66,900	2,200	741,750	.....	5
22 Phillipsburg, Fifth Ward.....	27	610	579,657	152,298	1,195	730,758	.....	453
23 Phillipsburg, Sixth Ward.....	903	1,420	816,665	29,325	.....	845,990	.....	570
24 Washington Township.....	10,350	195	622,897	142,198	5,050	760,045	.....	320
25 Washington Borough.....	645	1,106	1,416,550	329,620	71,585	1,674,585	.....	907
Totals.....	205,418	11,015	\$16,079,732	\$4,218,871	\$258,047	\$20,040,556	.....	10,852

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1905.—(Continued.)

TAXING DISTRICTS.	PROPERTY EXEMPT FROM TAXATION.						8		9		10	Total tax rate per \$100 valuation.
							APPORTIONMENT OF TAXES		County tax.	State school tax.		
	a	b	c	d	e	f						
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	%	%	%	%	%	%
1 Allamuchy.....	3,400	\$190,000	800	31,200	100	3,500		844.87	\$	2,187.86	\$	961
2 Blairstown.....	8,900				1,800	232,700		1,326.29		3,434.56		1,315
3 Belvidere.....	22,000		78,000	51,465	5,100	156,565		2,507.41		6,493.19		1,325
4 Franklin.....	7,150		1,000	20,500	1,400	30,050		1,780.11		4,633.10		1,110
5 Frelinghuysen.....	1,900			8,600	2,000	12,500		852.00		2,206.33		1,106
6 Greenwich.....	4,000			29,600	15,100	48,700		1,004.22		2,600.53		1,339
7 Harmony.....	5,400			11,600	1,500	18,500		1,131.09		2,929.07		1,125
8 Hope.....	5,700	4,000		17,100	2,600	29,400		1,141.18		2,955.19		1,201
9 Hardwick.....	1,000			71,000	200	1,200		313.68		812.31		1,150
10 Hackensack.....	40,000	210,000	8,000			329,000		2,244.10		5,811.32		1,160
11 Independence.....	2,700			10,400	1,300	14,400		710.57		1,840.11		1,381
12 Knowlton.....	7,300			25,700	3,600	36,600		1,162.56		3,010.56		1,201
13 Lopatcong.....	3,000					3,000		786.82		2,037.55		1,222
14 Mansfield.....	7,600		25,000	40,000		52,600		1,140.00		2,952.14		1,259
15 Oxford.....	15,800			42,000	1,250	59,050		1,833.13		4,747.20		1,355
16 Pohatcong.....	15,000			10,000	200	25,200		2,769.32		7,171.44		1,201
17 Pahaquarry.....	1,050			1,000	150	2,200		210.64		545.47		1,421
18 Phillipsburg, First Ward.....	70,500	8,000	6,000	28,500		105,000		2,189.94		5,671.07		2,000
19 Phillipsburg, Second Ward.....				28,500		36,500		1,324.87		3,430.87		2,000
20 Phillipsburg, Third Ward.....	25,000			11,000		36,000		1,165.40		3,017.90		2,000
21 Phillipsburg, Fourth Ward.....	6,000	5,000	3,000	8,000		22,000		1,283.22		3,223.04		2,000
22 Phillipsburg, Fifth Ward.....			12,000	21,000	15,500	48,500		1,264.21		3,273.79		2,000
23 Phillipsburg, Sixth Ward.....	4,000			300	400	4,700		1,463.56		3,790.03		2,000
24 Washington Township.....	4,500		600	3,700	6,000	14,200		1,314.87		3,405.00		1,145
25 Washington Borough.....	28,000		9,900	102,500	500	140,900		2,897.03		7,502.14		1,451
Totals.....	\$280,900	\$417,000	\$144,300	\$553,665	\$58,700	\$1,463,565		\$34,670.09		\$89,781.77		.....

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1905.

TAXING DISTRICT.									
1		2	3	4	5	6	7		
NUMBER OF ACRES OR LOTS.									
Acres.	Lots.	Valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgages.)	Net valuation taxable	Valuation as equalized by county board	Number of polls assessed.		
11,936	69	\$365,102	\$129,111	\$5,850	\$448,383		176		
17,745	183	552,890	237,094	23,380	763,644		363		
3,500	500	718,887	784,053	53,567	1,440,373		445		
13,819	155	866,758	170,555	3,140	1,034,172		326		
14,063	51	395,735	99,160	2,430	492,485		220		
6,249	157	460,938	128,155	8,615	580,476		240		
14,142	35	517,165	137,645	1,000	653,810		321		
18,540	102	512,341	140,950	2,650	659,641		324		
10,492	.....	153,821	30,658	3,160	181,319		106	
1,567	574	1,033,050	272,320	8,200	1,297,170		617		
12,212	108	311,349	105,470	6,080	410,739		194		
13,839	35	515,250	166,050	9,300	672,800		355		
4,768	557	394,921	60,639	750	454,810		166		
17,308	70	556,835	107,075	4,950	658,960		352		
17,675	705	891,465	169,750	1,800	1,059,615		750		
7,555	1,395	1,365,693	240,775	5,700	1,600,768		1,259		
11,300	.....	1,062,275	15,483	.....	1,265,758		82
17,349	684	966,710	313,624	14,470	1,285,864		673		
16	504	658,445	126,950	19,575	775,820		650		
12	753	622,225	54,015	3,600	673,640		583		
67	547	669,000	66,900	2,200	741,758		6		
21	610	579,657	152,298	1,195	730,758		453		
27	1,420	816,665	26,325	.....	843,990		570	
903	.....	622,897	142,198	5,050	760,045		320	
10,350	1,195	1,416,550	326,620	71,585	1,674,585		907		
645	1,106	.....	.....	.....	.....		.....
205,418	11,015	\$16,079,732	\$4,218,871	\$258,047	\$20,040,556		10,852		
Totals.									

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1905.—(Continued.)

TAXING DISTRICTS.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.			Total tax rate per \$100 valuation.
	Public schools. ^a	Other school property. ^b	Public property. ^c	Church and charitable. ^d	Cemeteries and graveyards. ^e	Total amount of exempt property. ^f	TAXES.			
							State school tax.	County tax.		
1 Allamuchy.....	\$ 3,400	\$190,000	\$ 800	31,200	100	3,500	\$ 844.87	\$ 2,187.86	\$ 961	
2 Blairstown.....	8,900		78,000	51,465	1,800	232,700	1,326.29	3,434.56	1,315	
3 Belvidere.....	22,000		1,000	20,500	5,100	156,565	2,507.41	6,483.19	1,325	
4 Franklin.....	7,150			8,600	1,400	30,050	1,789.11	4,683.10	1,106	
5 Frelinghuysen.....	1,900			29,600	2,000	12,500	852.00	2,206.33	1,106	
6 Greenwich.....	4,000			11,600	15,100	48,700	1,004.22	2,600.53	1,339	
7 Harmony.....	5,400			17,100	1,500	18,500	1,131.09	2,929.07	1,125	
8 Hope.....	5,700	4,000			2,600	29,400	1,141.18	2,955.19	1,250	
9 Hardwick.....	1,000			71,000	200	1,400	313.68	812.31	1,500	
10 Hackettstown.....	40,000	210,000	8,000	10,400	1,300	329,000	2,244.10	5,811.32	1,600	
11 Independence.....	2,700			25,700	3,600	14,400	710.57	1,840.11	1,388	
12 Knowlton.....	7,300					36,600	1,162.56	3,010.56	1,220	
13 Lopatcong.....	3,000		25,000	40,000	1,250	3,000	786.82	2,037.55	1,222	
14 Mansfield.....	7,600			42,000	200	52,600	1,140.00	2,952.14	1,259	
15 Oxford.....	15,800			10,000	150	25,200	2,769.32	7,171.44	1,335	
16 Pohatcong.....	1,050			1,000		2,200	210.64	545.47	1,421	
17 Passanauety.....	70,500		6,000	28,500		105,000	2,189.94	5,671.07	2,000	
18 Phillipsburg, First Ward.....		8,000		28,500		36,500	1,324.87	3,430.87	2,000	
19 Phillipsburg, Second Ward.....				11,000		36,000	1,165.40	3,017.90	2,000	
20 Phillipsburg, Third Ward.....	6,000	5,000	3,000	8,000		22,000	1,283.22	3,323.04	2,000	
21 Phillipsburg, Fourth Ward.....			12,000	21,000	15,500	48,500	1,264.21	3,273.79	2,000	
22 Phillipsburg, Fifth Ward.....				300	4,700	4,700	1,463.56	3,790.03	2,000	
23 Phillipsburg, Sixth Ward.....	4,000		800	3,700	6,000	14,200	1,314.87	3,405.00	1,111	
24 Washington Township.....	4,500		9,900			140,900	2,897.03	7,502.14	1,445	
25 Washington Borough.....	28,000									
Totals.....	\$298,900	\$417,000	\$144,300	\$553,665	\$58,700	\$1,463,565	\$34,670.06	\$89,781.77	.....

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1905.

COUNTY.	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.						
	Valuation of real estate.	Valuation of personal estate.	Deductions for debt. (Other than mortgage indebtedness.)	Net valuation taxable.	a Public schools.	b Other school property.	c Public property.	d Church and charitable.	e Cemeteries and graveyards.	f Total amount of exempt property.	g State school tax.	County tax.
1 Atlantic.....	\$ 53,192,297	\$ 3,859,499	11,000	57,051,796	306,450	1,709,900	680,635	828,380	26,635	1,842,191	97,898.02	\$ 130,500.00
2 Bergen.....	47,495,926	4,207,753	139,669	51,692,679	829,541	3,468	529,320	1,227,325	111,730	2,443,575	83,483.87	233,721.94
3 Burlington...	20,352,778	4,191,806		24,404,915	335,100	3,036,500	464,850	1,148,000	88,475	2,112,425	42,230.95	242,538.92
4 Camden.....	47,302,467	4,688,715		50,114,912	1,142,505	76,000	1,233,295	1,075,825	162,970	4,580,705	87,503.33	260,901.97
5 Cape May...	10,186,880	975,629		11,156,700	327,300	25,000	57,950	246,350	35,100	1,800,975	17,857.12	70,658.00
6 Gloucester...	14,897,671	3,871,646	241,350	18,328,000	327,100	46,250	557,225	835,050	35,350	1,800,975	32,307.27	100,000.00
7 Essex.....	220,080,455	48,132,077	1,672,895	266,539,637	4,852,475	1,018,300	21,041,175	10,562,725	1,792,450	39,297,125	439,137.27	1,168,896.36
8 Gloucester...	13,777,301	2,807,371	154,090	16,430,582	132,750	4,431,782	207,200	492,450	36,700	889,100	28,347.92	1,178,000.00
9 Hudson.....	220,235,130	20,503,518		240,738,648	4,461,782	1,709,900	7,238,445	5,669,100	799,900	19,969,127	351,131.10	1,473,971.47
10 Hunterdon...	14,717,056	4,364,169	558,948	18,522,277	189,675	3,468	1,166,600	686,450	73,900	1,070,053	32,197.89	82,303.28
11 Mercer.....	46,039,105	11,150,883	1,155,513	55,944,600	982,000	3,036,500	4,017,675	2,067,425	310,050	10,413,625	96,729.64	350,000.00
12 Middlesex...	33,287,445	5,303,010	42,165	38,548,290	629,896	985,900	913,265	1,469,625	197,945	4,196,631	61,932.68	257,686.15
13 Monmouth...	53,192,471	6,416,644	916,270	58,692,845	798,250	75,500	1,317,845	1,668,050	150,719	4,010,404	100,377.14	367,781.69
14 Morris.....	27,000,963	5,099,399		32,100,362	513,070	14,000	3,463,800	2,421,500	155,000	6,569,370	54,474.43	266,616.40
15 Ocean.....	9,122,923	1,739,801	68,380	10,794,344	164,125	6,500	124,700	302,485	36,715	634,525	17,857.12	74,800.00
16 Passaic.....	65,186,103	14,139,181		79,325,284	1,462,545	224,780	2,993,475	4,185,755	396,100	9,262,655	137,195.32	469,606.67
17 Salem.....	11,595,144	3,390,180	258,169	14,727,155	164,450	17,500	340,000	562,140	32,425	1,011,600	26,453.51	73,546.49
18 Somerset...	17,424,937	3,137,045	218,483	20,343,499	291,820	3,200	318,510	381,000	32,900	1,208,095	35,223.39	130,000.00
19 Sussex.....	7,358,574	2,516,557	350,020	9,225,111	142,200	3,200	83,250	300,800	33,900	540,150	22,060.24	92,300.00
20 Union.....	47,574,177	7,422,038	45,425	55,040,709	881,450	128,200	866,100	2,614,700	151,000	4,641,450	88,652.32	251,000.00
21 Warren.....	16,076,732	4,218,871	258,047	20,040,556	289,900	417,000	144,300	553,665	58,700	1,463,565	34,670.09	89,781.77
Total.....	\$999,102,535	\$162,135,792	\$6,090,424	\$1,153,682,961	\$19,068,384	\$7,984,948	\$46,696,655	\$39,969,175	\$4,692,014	\$118,411,176	\$1,887,710.62	\$6,324,453.01

a. Camden County's ratables were lowered by the County Board from \$51,994,182 to \$50,114,972, a decrease of \$1,879,210.

b. Cape May County's ratables were raised by the County Board from \$1,162,509 to \$1,356,700, an increase of \$194,191.

c. Cumberland County reduces her total to round numbers. This raised the total ratables, \$33

d. Mercer County's ratables were lowered by the County Board from \$56,034,475 to \$55,944,600, a decrease of \$89,875.

e. Union County's ratables were raised by the County Board from \$54,950,790 to \$55,360,709, an increase of \$309,919.

List of Assessors and Collectors in New Jersey.

Assessors and Collectors in Atlantic County.

County Collector LEVI C. ALBERTSON, Atlantic City

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Absecon—		
First Ward.	Townsend Showell, Absecon.	E. C. Bates, Absecon
Second Ward.	J. S. Smith, Absecon.	
Atlantic City—		
First District.	D. R. Barrett, Atlantic City.	Wm. Lowry, Jr., Atlantic City.
Second District.	J. S. Leeds, Atlantic City.	
Third District.	H. R. Cloud, Atlantic City.	
Brigantine City—		
First Ward.	David Holdskom, Brigantine.	F. W. Willetts, Brigantine.
Second Ward.	Thomas Burke, Brigantine.	
Buena Vista.	Alfred Pennoek, Vineland, R.F.D.	C. Corsiglia, Vineland.
Egg Harbor City.	H. G. Regensburg, Egg Harbor City.	W. Suykers, Egg Harbor City
Egg Harbor Township.	Abram R. Vickers, Bakersville.	G. Jeffries, Soullville.
Galloway.	Joseph Nehr, Cologne.	L. R. Smith, Oceanville.
Hamilton.	H. Shoemaker, Mays Landing.	C. W. Abbott, Mays Landing.
Hammonton Town.	E. H. Strickland, Hammonton.	A. B. Davis, Hammonton.
Linwood Borough.	R. J. Somers, Linwood.	A. S. Scull, Linwood.
Longport Borough.	{ W. D. Jackson, 3217 N. 15th St., Philadelphia Pa.	{ J. B. Townsend, Longport.
Mullica.	W. W. Phillips, Elwood.	J. A. Abbott, Elwood.
Northfield City—		
First Ward.	C. W. Justice, Northfield.	E. T. Fifield, Northfield.
Second Ward.	Charles Sheppard, Northfield.	
Pleasantville Borough.	R. M. Sooy, Pleasantville.	J. Price, Pleasantville.
Port Republic City—		
First Ward.	Thomas A. Yorke, Port Republic. ..	Joseph C. Bowden, Port Republic.
Second Ward.	Mark Adams, Port Republic.	
Somers Point Borough.		
First Ward.	H. N. Northaker, Somers Point.	Jesse L. Braddock, Somers Point.
Second Ward.	Moses D. Atkinson, Somers Point ..	
South Atlantic City.	W. H. Whitaker, S. Atlantic City ..	A. Gertsen, Jr., S. Atlantic City.
Ventnor City.	Frank M. Martin, Ventnor.	L. B. Scull, Ventnor.
Weymouth.	F. R. McKeague, Tuckahoe.	G. T. Dukes, Tuckahoe.

Assessors and Collectors in Bergen County.

County Collector, ORRIN S. TRALL, Hillsdale.

Townships.	Assessor—P. O. Address.	Collector—P. O. Address.
Franklin.....	Daniel Snyder, Midland Park.....	A. Losier, Campgaw.
Harrington.....	Emil Kober, Northvale.....	L. W. Van Blarcom, Norwood
Hillsdale.....	C. H. DeVoe, Westwood.....	J. W. Banta, Hillsdale.
Hohokus.....	John Ackerman, Wyckoff.....	James Stuart, Annandale.
Lodi.....	Julius Pries, Woodridge.....	Wm. C. Roth, Woodridge.
Midland.....	John D. Bogert, Ridgewood.....	E. M. Pell, Ridgewood.
New Barbadoes.....	Wm. P. Ellery, Hackensack.....	E. C. Hpmphreys, Hackensack
Orvil.....	Edmund P. Jaeger, Waldwick.....	Stephen Hopper, Waldwick.
Overpeck.....	Silas A. Wilcox, Ridgefield Park.....	G. J. Smith, Ridgefield Park.
Palisades.....	Wm. Ely, New Bridge.....	Joseph Arnold, New Milord.

Taxing District	Assessors—P. O. Address.	Collector—P. O. Address.
Ridgewood.....	Thomas Terheun, Hohokus.....	P. O. Terhune, Hohokus.
Saddle River.....	Isaac A. Hopper, Fairlawn.....	G. Demarest, Ridgewood, R. F. D.
Teaneck.....	Peter I. Ackerman, Hackensack.....	J. H. Ackerman, Englewood.
Union.....	Thos. E. Buckley, Lyndhurst.....	Elbert M. Smith, Kingsland.
Washington.....	Ernest M. Bock, Westwood.....	T. Atherton, Hillsdale.
City of Englewood—		
First Ward.....	G. L. Miller, Englewood.....	Thomas O'Brien, Englewood.
Second Ward.....	Edson B. Gorham, Englewood.....	
Third Ward.....	George Baker, Highwood.....	
Fourth Ward.....	Thos. J. Huckin, Englewood.....	
Boroughs.		
Allendale.....	John Yoemans, Allendale.....	J. H. Ackerman, Allendale.
Alpine.....	Edward Kohler, Alpine.....	H. D. Gerke, Alpine.
Bogota.....	A. B. Bogert, Bogota.....	V. J. Ludwig, Bogota.
Bergenfields.....	Louis Bourlier, Bergenfield.....	Harry Bogert, Bergenfield.
Carlstadt.....	John Wulling, Carlstadt.....	J. Ullman, Carlstadt.
Cliffside Park.....	John S. McAuley, Cliffside.....	G. W. Laird, Cliffside.
Cresskill.....	John W. Flecke, Cresskill.....	Garret Ferdon, Cresskill.
Closter.....	Herman F. Ahrens, Closter.....	J. A. Eckerson, Closter.
Demarest.....	M. H. Coleman, Demarest.....	Frank Achilles, Demarest.
Delford.....	C. H. Storms, Oradell.....	Peter Van Buskirk, River Edge.
Dumont.....	John H. Anderson, Cresskill.....	P. E. Moore, Dumont.
East Rutherford.....	Samuel F. Danegar, E. Rutherford.....	E. A. Jeanneret, Rutherford
Etna.....	Jay W. Watkins, Etna.....	J. Ackerman, Etna.
Englewood Cliffs.....	John G. Ropes, Coytesville.....	B. Westervelt, Fort Lee.
Edgewater.....	James F. Greenwood, Hudson.....	Charles Van Gilder, Edge- water.
Fairview.....	George E. Dodds, Fairview.....	J. S. Bagley, Fairview.
Fort Lee.....	Thomas F. Mallon, Coytesville.....	Charles Bender, Coytesville.
Garfield.....	John T. Harrop, Garfield.....	J. Stewart, Jr., Garfield.
Glen Rock.....	John A. Marinus, Ridgewood.....	J. J. Storms, Ridgewood.
Harrington Park.....	David A. Ward, Harrington Park.....	Geo. D. Herson, Harrington Park.
Hasbrouck Heights....	Edward F. Stevens, Hasbrouck Heights.....	J. R. Bell, Hasbrouck Heights.
Haworth.....	Joseph F. Mount, Haworth.....	C. J. Vanderbeck, Haworth.
Leonia.....	J. H. Clark, Leonia.....	J. Christie, Leonia.
Lodi.....	Jacob Van Hook, Lodi.....	Stephen Massey, Lodi.
Little Ferry.....	Abraham W. Woods, Little Ferry.....	J. Nally, Little Ferry.
Maywood.....	P. P. Ackerman, Maywood.....	C. Strube, Maywood.
Midland Park.....	W. H. Rackett, Midland Park.....	H. Sluyter, Midland Park.
Montvale.....	Jas. D. Van Riper, Montvale.....	H. W. Ellsworth, Montvale.
North Arlington.....	Wm. C. Kingsland, N. Arlington.....	J. Bayless, North Arlington.
Norwood.....	James Claudius, Norwood.....	John Gluseman, Norwood.
Oakland.....	Wm. P. Hopper, Oakland.....	G. P. Garrison, Oakland.
Old Tappan.....	R. B. Haring, Tappan, N. Y.....	W. H. Mence, River Vale.
Orvil.....	Frank T. Russell, Hohokus.....	Stephen Hopper, Hohokus.
Palisades Park.....	H. E. A. Hechler, Palisades Park.....	J. Brinkerhoff, Palisades Park.
Park Ridge.....	William Park, Park Ridge.....	J. H. Hall, Park Ridge.
Riverside.....	John R. Voorhis, River Edge.....	J. F. Zabriskie, Cherry Hill.
Ridgefield.....	Henry Cade, Ridgefield.....	William B. Pugh, Ridgefield.
Rutherford.....	Chas. L. Crear, Rutherford.....	R. A. Brunner, Rutherford.
Saddle River.....	Abraham H. Ackerman, Saddle River.....	A. Mowerson, Saddle River.
Tenafly.....	Alfred Jarvis, Tenafly.....	C. J. Coyte, Tenafly.
Upper Saddle River.....	Henry Zabriskie, Allendale.....	J. D. Carlough, Ramseys.
Wallington.....	John McMahon, Wallington.....	P. E. De Kyzer, Wallington.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Westwood	Nicholas Cleveland, Westwood.	C. O. Westervelt, Westwood.
Woodcliff	J. H. Wortendyke, Woodcliff.	A. J. Ackerman, Woodcliff.
Wood-Ridge	Emil H. Pirovano, Wood-Ridge.	A. Gramlich, Wood Ridge.

Assessors and Collectors in Burlington County.

County Collector, JOSEPH POWELL, Mount Holly.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bass River	Joseph B. Lamson, New Gretna.	R. A. Mathis, New Gretna.
Beverly City	Frederick J. Lauinger, Beverly	B. F. Scooby, Beverly.
Beverly Township	Jos. B. Carter, Delanco	C. K. Van Sciver, Beverly.
Bordentown City	F. W. Taylor, Bordentown.	I. C. Leedom, Bordentown.
Bordentown Township	George Holloway, Bordentown.	Wm. H. Haines, Bordentown.
Burlington City	J. A. Armstrong, Burlington.	Edward Rigg, Jr., Burlington.
Burlington Township	Thos. B. Gandy, Burlington.	O. H. Witmaer, Burlington.
Chester	Geo. W. Heaton, Moorestown.	I. Lippincott, Moorestown.
Chesterfield	Chas. B. Holloway, Chesterfield.	H. Stillwell, Crosswicks.
Cinnaminson	Thomas E. Steele, Palmyra.	W. F. Morgan, Palmyra.
Delran	Wm. H. Anderson, Bridgeboro.	I. Brown, Bridgeboro.
Eastampton	Chas. H. Dennis, Smithville	W. H. Willits, Smithville.
Evesham	Samuel D. Farrow, Marlton.	W. H. Zelle, Marlton.
Fieldsboro	Henry B. Brock, Fieldsboro.	H. F. Laird, Fieldsboro.
Florence	Byron Carty, Florence.	Wallace Fewks, Florence.
Lumberton	Henry D. Culin, Mt. Holly	J. K. Mendenhall, Lumber
Mansfield	Jos. H. Armstrong, Columbus.	C. Ingling, Columbus.
Medford	Wm. M. Potts, Medford.	Harry B. Knight, Medford
Mount Laurel	Benj. M. Haines, Moorestown	C. Andrews, Fellowship.
New Hanover	Chas. Remine, Wrightstown.	J. M. Bowker, Cookstown.
North Hanover	Pearson Taylor, Wrightstown.	John E. Steward, Jacobstown.
Northampton	M. H. Girven, Mt. Holly	F. S. Davis, Mt. Holly.
Palmyra	F. Blackburn, Palmyra	W. B. Strong, Palmyra.
Pemberton Borough	I. G. Pope, Pemberton.	W. E. Gaekill, Pemberton.
Pemberton Township	Barclay Seeds, Pemberton	W. H. Reeves, New Lisbon.
Riverside	Charles Heiss, Riverside.	{ Edw. H. Haines, R. F. D. No. 1, Riverside.
Riverton Borough	J. G. Cottrell, Riverton.	Chas. F. Earp, Riverton.
Shamong	Mahlon Prickett, Indian Mills.	Jas. M. Armstrong, Medford.
Southampton	Louis S. Brown, Vincentown.	W. D. Haines, Vincentown.
Springfield	John B. Tilton, Wrightstown.	T. B. Allison, Burlington.
Tabernacle	G. H. Wisham, Vincentown.	C. Haines, Tabernacle.
Washington	J. R. Koster, Green Bank.	M. C. Scoy, Green Bank.
Westampton	Hudson B. Haines, Mt. Holly.	Harry Dubell, Burlington.
Willingboro	Jerome Wills, Burlington.	Jos. E. Bishop, Beverly.
Woodland	Elmer Dunfee, Chatsworth.	George Wills, Chatsworth.

Assessors and Collectors in Camden County.

County Collector, JOHN W. SELL, Camden.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Audobon	Joseph L. Ervin, Audobon.	James Davis, Audobon.
City of Camden	{ John Wells, Pres., Camden.	John S. Roberts, Camden.
	{ John W. Donges, Camden.	
	{ C. S. McGrath, Camden.	
	{ Caleb Williams, Camden.	
Centre	John H. Jackson, Magnolia.	Henry Charman, Magnolia.
Chesilhurst Borough	Albert Ladynski, Chesilhurst.	Simon Kohout, Chesilhurst.
Collingswood Borough	R. C. Newcomb, Collingswood	Robert S. Duff, Collingswood.
Clementon	Geo. W. Evans, Lindenwold.	J. C. Jaggard, Clementon.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Delaware.....	Wm. Graff, Haddonfield.....	Jos. Peacock, Haddonfield.
Gloucester.....	J. Frank Brewer, Blackwood.....	E. F. Pine, Blackwood.
Gloucester City.....	Daniel H. Mullen, Gloucester City..	{ G. W. Dickensheets, Gloucester City.
Haddonfield Borough.....	Wm. H. Harrison, Haddonfield.....	C. E. McGill, Haddonfield.
Haddon.....	James Macauley, Westmont.....	C. R. Stevenson, Haddonfield
Haddon Heights Bor.....	Joseph A. Patton, Haddon Heights.	{ H. E. Rodgers, Haddon Heights.
Merchantville Borough.....	Chas. J. Maxwell, Merchantville.....	H. Scull, Merchantville.
Oaklyn Borough.....	Chas. F. Engel, Oaklyn.....	Howard T. Justice, Oaklyn.
Penauken.....	Harry E. Horner, Merchantville.....	H. M. Hatch, Fish House.
Voorhees.....	S. H. Gardiner, Ashland.....	W. Braddock, Gibbsboro.
Winslow.....	M. G. Burdsall, Tansboro.....	S. Butler, Tansboro.
Wood Lynne Borough.....	R. A. Rockhill, Wood Lynne.....	Harry Streets, Wood Lynne.
Waterford.....	Chas. D. Heath, Berlin.....	W. H. Norcross, Berlin.

Assessors and Collectors in Cape May County.

County Collector, JOSEPH I. SCULL, Ocean City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Anglesea Borough.....	Thomas Corson, Anglesea.....	Wm. E. Young, Anglesea.
Avalon Borough.....	Hugh H. Holmes, Avalon.....	W. A. Smith, Avalon.
Cape May City.....	Gilbert C. Hughes, Cape May.....	Jas. E. Taylor, Cape May City
Dennis.....	I. S. Townsend, Clermont.....	H. M. Carroll, Dennisville.
Holly Beach Borough.....	Wm. E. Forcum, Holly Beach.....	W. H. Bright, Holly Beach
Lower.....	Joseph P. MacKissic, Cape May.....	J. L. Hoffman, Cold Spring.
Middle.....	{ Stillwell H. Townsend, Cape May Court House.....	{ C. Corson, Cape May Court House.
Ocean City—		
First Ward.....	D. P. Cresswell, Ocean City.....	{ N. Corson, Ocean City.
Second Ward.....	E. B. English, Ocean City.....	
Sea Isle City.....	Chas. H. Clouting, Sea Isle City.....	D. H. Wheaton, Sea Isle City.
South Cape May.....	A. J. Rudolph, Cape May.....	H. H. Walton, Cape May.
Upper.....	R. Fendall Smith, Marmora.....	H. P. Mickle, Petersburg.
W. Cape May Borough.....	George O. Cummings, Eldredge.....	J. W. Eldredge, Eldredge.
Wildwood Borough.....	W. H. Washburn, Wildwood.....	B. B. Van Horn, Wildwood.
Woodbine Borough.....	M. L. Bayard, Woodbine.....	M. Lipman, Woodbine.

Assessors and Collectors in Cumberland County.

County Collector, E. P. BACON, Bridgeton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Bridgeton—		
First Ward.....	Paul J. Davis, Bridgeton.....	{
Second Ward.....	Jonathan Elmer, Bridgeton.....	{ J. T. Cornwell, Bridgeton.
Third Ward.....	O. E. Hummull, Bridgeton.....	{
Fourth Ward.....	Valdemar E. Edwards, Bridgeton....	{
Fifth Ward.....	H. W. Conner, Bridgeton.....	{
City of Millville—		
First Ward.....	Joshua E. Cossaboon, Millville.....	John E. Vanaman, Millville.
Second Ward.....	Chas. Reeves, Jr., Millville.....	{ William Sommerman, Millville.
Third Ward.....	Chas. E. Finch, Millville.....	Thos. Norton, Millville.
Fourth Ward.....	E. C. Beebe, Millville.....	Jesse McHenry, Millville.
Vineland Borough.....	James Craig, Vineland.....	W. S. Browne, Vineland.
Commercial.....	John McConnell, Port Norris.....	L. Robbins, Jr., Port Norris.
Deerfield.....	E. R. Parvin, Deerfield.....	{ H. L. Woodruff, Bridgeton, R. F. D., No. 6.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Downe	Sheppard Campbell, Newport.	C. E. Gaskill, Newport.
Fairfield.	Wm. H. Thompson, Fairton.	J. T. Whitticar, Fairton.
Greenwich.	J. W. Butler, Othello.	Jos. Lowe, Greenwich.
Hopewell.	Walter L. Minch, Shiloh.	J. S. Ayers, Readstown.
Landis.	H. M. Dolbey, Vineland.	Edgar R. Jones, Vineland.
Lawrence.	F. B. Sheppard, Cedarville.	W. M. Brown, Cedarville.
Maurice River.	Henry Reeves, Jr., Leesburg.	W. D. Oliver, Port Elizabeth.
Stow Creek.	R. A. Fogg, Shiloh.	Chas. H. Fox, Shiloh.

Assessors and Collectors in Essex County.

County Collector, R. W. Booth, Newark.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Newark.	A. W. Swain, Newark.	R. L. Ross, Newark.
	Philip Lowy, Newark.	
	John Howe, Newark.	
	T. J. Callan, Newark.	
City of Orange.	F. W. Paul, Newark.	C. F. Meige, Orange.
	Henry C. Dykman, Orange.	
	Max M. Mohor, Orange.	
City of East Orange. .	Wm. B. Youmans, Orange.	L. McCloud, East Orange.
	Phillip C. Williams, E. Orange.	
	D. C. Whitman, Jr., E. Orange.	
Town of West Orange. .	Wm. F. Poucher, E. Orange.	Frank A. O'Connor, W. Orange.
	Arnold H. Campbell, W. Orange.	
Town of Montclair.	Wm. M. Taylor, Montclair.	T. H. Bouden, Montclair.
	Robert B. Harris, Montclair.	
Town of Bloomfield. .	W. B. Jacobus, Montclair.	Frank Foster, Bloomfield.
	Wm. D. Moore, Bloomfield.	
	Thomas Rawson, Jr., Bloomfield. .	
Town of Nutley.	Charles Ferguson, Bloomfield.	A. H. Van Riper, Nutley.
	Henry M. Whitfield, Nutley.	
Town of Irvington. . .	Thos. S. Osborne, Irvington.	G. B. Adams, Irvington.
	John V. Hageman, Irvington.	
	Jas. H. Mortland, Irvington.	
South Orange Village. .	Stephen S. Johnson, South Orange. .	W. W. Palen, South Orange
South Orange Township. .	Thos. C. Baker, Maplewood.	Joseph H. Osborn, Hilton.
Belleville.	William Connolly, Belleville.	A. H. Osborne, Belleville.
Caldwell.	Theodore Vincent, Caldwell.	Thomas Peer, Fairfield.
Livingston.	Geo. E. DeCamp, Livingston.	C. M. Squire, Livingston.
Millburn.	J. M. Drake, Millburn.	G. H. Clarke, Millburn.
Verona.	C. S. Simonson, Verona.	John Slayback, Verona.
Caldwell Borough.	Isaac E. Baldwin, Caldwell.	M. A. Hoage, Caldwell.
North Caldwell Borough. .	Sherman Paddock, Caldwell.	Wm. J. Henderson, Caldwell.
West Caldwell Borough. .	Edw. H. Baldwin, Caldwell.	Albert Brugler, Caldwell.
Glen Ridge Borough. . .	H. L. Johnstone, Glen Ridge.	F. S. Benson, Glen Ridge.
Essex Fells Borough.	Thomas J. Smith, Essex Fells.	J. A. Speer, Caldwell.

Assessors and Collectors in Gloucester County.

County Collector, GEORGE E. PIERSON, Woodbury.

Taxing District.	Assessors—P. O. Address.	Collector—P. O. Address.
Clayton Borough.	Samuel Silver, Jr., Clayton.	Peter K. Dubois, Clayton.
Clayton Township.	Samuel Silver, Jr., Clayton.	Peter R. Dubois, Clayton.
Deptford.	C. C. Headley, Westville.	T. B. Kirkbride, Sewell.
Elk.	Samuel L. Seran, Aura.	J. W. Hughes, Hardingville
East Greenwich.	J. C. Dawson, Mickleton.	G. Peaslee, Clarksboro.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Franklin.....	H. C. Richman, Malaga.....	M. F. Crane, Iona.
Glassboro.....	J. T. Abbott, Glassboro.....	M. M. Campbell, Glassboro.
Greenwich.....	Joseph Bramell, Paulsboro.....	F. P. Shuster, Gibbstown.
Harrison.....	Eli Heritage, Richwood.....	Albert Parker, Mullica Hill.
Logan.....	S. B. Platt, Bridgeport.....	J. S. Truitt, Bridgeport.
Mantua.....	Joseph Lodge, Pitman Grove.....	Thomas C. Dilkes, Mantua.
Monroe.....	C. B. Tice, Williamstown.....	A. F. Cliver, Williamstown.
National Park Borough.	Clement L. Burtnett, National Park	William P. Abdill, National Park.
Pitman Grove Borough.	Joseph Lodge, Pitman Grove.....	William Collins, Pitman Grove.
South Harrison.....	D. C. Lippincott, Harrisonville.....	S. S. Conover, Harrisonville.
Swedesboro.....	Wilbert Batten, Swedesboro.....	E. M. Zane, Swedesboro.
Washington.....	C. D. Nicholson, Turnerville.....	Brooks Hurf, Hurville.
West Deptford.....	James Carter, Thorofare, R. F. D. No. 1.....	Chas. N. Bell, Woodbury.
Woolwich.....	H. C. Howey, Swedesboro.....	H. W. Ridgway Swedesboro.
Woodbury City.....	S. B. Burkett, Woodbury.....	E. Redfield, Woodbury.
Wenonah Borough.....	Jesse W. English, Wenonah.....	G. H. Busby, Wenonah.
Paulsboro Borough.....	Jacob Ballinger, Paulsboro.....	John Lodge, Paulsboro.

Assessors and Collectors in Hudson County.

County Collector, STEPHEN M. EGAN, Jersey City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Jersey City...	E. B. Bacon, Jersey City..... Thomas J. Degan, Jersey City... John H. Weastell, Jersey City.....	Edward Fry, Jersey City.
City of Bayonne.....	H. C. Colville, Bayonne.....	J. W. Empie, Bayonne.
City of Hoboken.....	Wm. J. Dynan Hoboken..... James E. Dollard, Hoboken..... Henry Lohrmann, Jr., Hoboken... Thomas Coughlin, Hoboken..... Haddon Ivins, Hoboken.....	Richard Bowes, Hoboken.
North Bergen.....	Joseph Kennell, Homestead.....	R. G. Weinke, North Bergen.
Secaucus Borough.....	John Posschl, Secaucus.....	R. P. Churchill, Secaucus.
West Hoboken (Town).....	Edward McDermott, West Hoboken..	Robert G. Taylor, W. Hoboken
Town of West New York.....	James J. Bowe, Taurus.....	George F. Rover, Taurus.
Town of Union.....	Thomas McClelland, Weehawken.....	L. C. Neuscheler, Weehawken.
Weehawken.....	John M. Hannan, Station I, Hoboken.	John Callery, Station I, Hoboken.
Guttenberg.....	Charles C. Gent, Guttenberg.....	W. J. Eypper, Guttenberg.
Kearny.....	Edward Sargent, Kearny..... Hugh R. Rome, Kearny..... William Greene, Kearny.....	William Logan, Kearny.
Harrison.....	James F. Mulligan, Harrison.....	E. J. Grace, Harrison.
East Newark Borough.....	David E. Douglass, East Newark.....	R. E. Marshall, East Newark.

Assessors and Collectors in Hunterdon County.

County Collector, WILLIAM E. TREWIN, Flemington.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Alexandria.....	Robert Rosebery, Bloomsbury.....	James Hoppock, Mt. Pleasant
Bethlehem.....	Chas. R. Burwell, Velley.....	W. B. Race, Bloomsbury.
Bloomsbury.....	Geo. W. Scott, Bloomsbury.....	Chas. M. Williamson, Bloomsbury.
Clinton.....	Bergen B. Berkaw, Annandale.....	J. B. Rockefeller, Lebanon.
Clinton Borough.....	John Carpenter, Clinton.....	S. G. Lunger, Clinton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Delaware.....	J. M. Hoppock, Sergeantsville.....	J. J. Rittenhouse, Sergeantsville.
E. Amwell.....	Edgar Higgins, Ringoes.....	W. P. Blackwell, Woodsville.
Franklin.....	J. L. Agans, Pittstown.....	J. D. Trout, Quakertown.
Frenchtown.....	J. R. Burgstresser, Frenchtown.....	Wm. P. Loper, Frenchtown.
High Bridge.....	Bloomfield Apgar, High Bridge.....	Wm. Neighbor, High Bridge.
Holland.....	Godfrey Hawk, Bloomsbury.....	John C. Stein, Milford.
Junction.....	John D. Staples, Junction.....	P. S. Shurts, Junction.
Kingwood.....	Samuel J. Snyder, Kingwood.....	I. N. Search, Baptisttown.
City of Lambertville—		
First Ward.....	James A. Cleary, Lambertville.....	W. G. Gallagher, Lambertville.
Second Ward.....	A. W. Muirheid, Lambertville.....	
Third Ward.....	Elmer C. Docherty, Lambertville.....	
Lebanon.....	A. S. Banghart, Glen Gardner.....	L. K. Alpaugh, Califon.
Raritan.....	W. S. Buchanan, Flemington.....	S. D. Case, Flemington.
Readington.....	J. C. Voorhees, White House.....	M. A. Cook, White House Station.
Stockton.....	John S. Wilson, Stockton.....	Peter H. Shepherd, Stockton.
Tewksbury.....	Hesekiah Philhower, Califon.....	Chas. M. Apgar, New Germantown.
Union.....	John Little, Jutland.....	C. K. Shrope, Pattenburg.
West Amwell.....	G. H. Carr, Lambertville.....	J. W. Reed, Linvale.

Assessors and Collectors in Mercer County.

County Collector, E. P. Mount, Trenton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Ewing.....	W. H. Cadwallader, Trenton.....	H. L. Cornell, Ewingville.
East Windsor.....	S. L. Mount, Etra.....	W. C. Black, Hightstown.
Hamilton.....	A. Cubberly, Hamilton Square.....	J. Y. Dilatush, Robbinsville.
Hightstown Borough.....	A. V. Pierson, Hightstown.....	H. G. Mason, Hightstown.
Hopewell.....	A. T. Blackwell, Harbourn.....	T. R. Vorhees, Harbourn.
Hopewell Borough.....	H. Davidson, Hopewell.....	J. M. Ege, Hopewell.
Lawrence.....	F. Pierson, Lawrenceville.....	Charles Smith, Lawrenceville.
Pennington Borough.....	J. Q. McPherson, Pennington.....	G. W. Clendenning, Pennington.
Princeton.....	Chas. P. Gulick, Princeton, R. F. D. No. 1.....	J. C. Stryker, Princeton.
Princeton Borough.....	William C. Zapf, Princeton.....	R. A. Murray, Princeton.
City of Trenton.....	John P. Dullard, Pres., Trenton....	Frederick Gilkyson, Trenton.
	Edward M. Reading, Trenton.....	
	Henry M. Slack, Trenton.....	
	John Schoonover, Trenton.....	
Washington.....	Enoch K. Cole, Windsor.....	J. B. Yard, Robbinsville.
West Windsor.....	C. Hutchinson, Edinburg.....	D. D. Bergen, Princeton Jet.

Assessors and Collectors in Middlesex County

County Collector, DAVID SERVISE, New Brunswick.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of New Brunswick	Morris C. Ross, New Brunswick...	William F. Parke, New Brunswick.
	Wm. H. Van Sickle, Jr., New Brunswick.....	
	Lewis Board, New Brunswick.....	
South Brunswick.....	William Perkins, Princeton.....	James McDowell, Dayton.
East Brunswick.....	Henry Warnsdorfer, New Brunswick R. F. D., No. 3.....	John H. Dill, Spotswood.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
North Brunswick.....	{ I. D. Cozens, New Brunswick, R. F. D., No. 4.....	{ J. A. Bodine, Franklin Park.
Cranbury.....	A. M. Davison, Cranbury.....	Frank S. Davis, Cranbury.
Monroe.....	R. R. Van Denbergh, Prospect Plains	{ Elmer H. Dey, Prospect Plains.
Madison.....	D. H. Brown, Browntown.....	E. H. Barker, Cliffwood.
Sayreville.....	B. F. Samsel, Sayreville.....	Frank Shuler, Sayreville.
South Amboy.....	Joseph F. Fulton, South Amboy.....	Peter Slover, South Amboy.
City of Perth Amboy	{ I. Thorn Golding, Perth Amboy... John H. Paulson, Perth Amboy... John Hanson, Perth Amboy.....	{ A. H. Crowell, Perth Amboy.
Woodbridge.....	John H. Leison, Woodbridge.....	{ Leonard M. Campbell, Woodbridge.
Piscataway.....	Geo. S. Bunting, New Brunswick.....	Wm. B. La Rue, Bound Brook.
Raritan.....	Wm. T. Woener, New Brunswick.....	{ E. B. Tappen, R. F. D. No. 1, New Brunswick.
Dunellen Borough.....	John H. L. Peters, Dunellen.....	Geo. W. Day, Dunellen.
Helmetta Borough.....	C. M. Thorne, Helmetta.....	Arthur H. Clemens, Helmetta.
Jamesburg Borough.....	Wm. E. Paxton, Jamesburg.....	John Erhart, Jamesburg.
Milltown Borough.....	Conrad Richter, Milltown.....	Conrad Wagner, Milltown.
South River Borough.....	Jas. C. Bowne, South River.....	Geo. Allgair, South River.
Metuchen.....	Wm. Van Sicken, Methuchen.....	Wm. McAdams, Metuchen.
Highland Park Borough.....	W. E. Burns, New Brunswick.....	{ A. J. Gebhardt, New Brunswick.

Assessors and Collectors in Monmouth County.

County Collector, ASHER T. APFLEGATE, Freehold.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Atlantic.....	Charles V. Scobey, Scobeyville.....	Chas. Sherman, Colt's Neck.
Eatontown.....	A. Lee Scobey, Eatontown.....	J. W. Johnson, Eatontown.
Freehold.....	Clark Conine, Freehold.....	A. J. Buck, Freehold.
Holmdel.....	V. D. Kenney, Holmdel.....	William Morrell, Haslitt.
Howell.....	James H. Butcher, Ardena.....	Jos. L. Donahoy, Turkey.
Manalapan.....	S. C. Bowne, Tennent.....	W. G. Conover, Englishtown..
Marlboro.....	W. C. McElwaine, Englishtown.....	J. D. Honce, Wickatunk.
Matawan.....	Christopher Winter, Cliffwood.....	J. D. Conover, Matawan.
Middletown.....	Omar Sickles, Navesink.....	G. C. Morris, New Monmouth.
Neptune.....	Wm. R. O'Brien, Asbury Park.....	C. E. F. Hetrick, Asbury Park.
Ocean.....	Richard West, Long Branch.....	Harry F. Davis, Oakhurst.
Raritan.....	W. C. Smith, Keyport.....	William E. Bedle, Keyport.
Shrewsbury.....	Albert L. Ivins, Red Bank.....	B. J. Parker, Red Bank.
Upper Freehold.....	William Quicksill, Hornerstown.....	C. C. Wycoff, Allentown.
Millstone.....	George J. Ely, Cranbury.....	R. G. Strahan, Clarksburg.
Wall.....	George E. Rogers, Belmar.....	R. C. Thompson, Allenwood.
Asbury Park City.....	{ T. A. Segar, Asbury Park..... Arthur Hope, Asbury Park.....	{ A. Lippincott, Asbury Park.
Boroughs.		
Atlantic Highlands.....	E. H. Cook, Atlantic Highlands.....	{ N. H. Roberts, Atlantic Highlands.
Allentown.....	Howard D. Bunting, Allentown.....	Edward Dilatush, Allentown..
Allenhurst.....	George C. Allen, Allenhurst.....	E. H. Ward, Jr., Allenhurst.
Belmar.....	George G. Titus, Belmar.....	Abram Borton, Belmar.
Deal.....	W. A. Palmateer, Asbury Park.....	Charles Fritz, Deal Beach.
Englishtown.....	C. L. Stout, Englishtown.....	W. L. Conover, Englishtown..
Bradley Beach.....	John B. Rogers, Bradley Beach.....	P. W. Manion, Bradley Beach..
Manasquan.....	John M. Allen, Manasquan.....	Wm. H. Bailey, Manasquan.
Neptune City.....	Whitfield Smith, Avon.....	I. N. Leigh, Avon.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Seabright.....	Calvin H. Megill, Seabright.....	Chas. S. Smith, Seabright.
Spring Lake.....	P. C. Brown, Spring Lake.....	Wm. W. Trout, Spring Lake.
Avon-by-the-Sea.....	F. R. Casner, Avon.....	Leroy Sofield, Avon.
Highlands.....	Abram J. Parker, Highlands.....	Wm. A. Hern, Highlands.
Matawan.....	John W. Maggs, Matawan.....	Wm. A. Fountain, Matawan.
Farmingdale.....	W. B. Goodenough, Farmingdale.....	John R. Allaire, Farmingdale.
Long Branch City.....	Stephen A. Nelson, Long Branch.....	Wm. R. Joline, Long Branch.

Assessors and Collectors in Morris County.

County Collector, JOSEPH F. McLEAN, Butler.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Boonton.....	Ellis G. Myers, Boonton.....	C. M. Mutchler, Boonton.
Chatham.....	J. H. Bebout, New Providence.....	D. Baldwin, New Providence.
Chester.....	H. M. Rarick, Chester.....	R. Robinson, Chester.
Hanover.....	Joseph H. Bastedo, Boonton.....	W. H. Shipman, Whippany.
Jefferson.....	Charles Chamberlain, Woodport.....	William Willis, Woodport.
Morris.....	A. M. Armstrong, Morristown.....	William H. Thompson, Morristown.
Montville.....	Henry C. Baldwin, Montville.....	Frank L. Jacobus, Glen View.
Mendham.....	John B. Dolan, Mendham.....	T. R. Hill, Mendham.
Mount Olive.....	S. W. Salmon, Mount Olive.....	Thomas E. Thorp, Flanders.
Passaic.....	J. A. Hovey, Stirling.....	Wm. H. Smith, New Vernon.
Pequannook.....	Wm. H. Beam, Pompton Plains.....	T. W. Benjamin, Lincoln Park.
Randolph.....	D. H. Dalrymple, Dover.....	D. L. Cory, Ironia.
Rockaway.....	Thomas Grant, Hibernia.....	James Lash, Denville.
Roxbury.....	Thos. K. Wilkison, Ledgewood.....	W. H. Young, Succasunna.
Washington.....	George H. Sliker, Pleasant Grove.....	Lyman Kice, German Valley.
Butler Borough.....	Charles A. Decker, Butler.....	William L. McCue, Butler.
Chatham Borough.....	Edward P. Miller, Chatham.....	Lawrence Day, Chatham.
Dover (Town).....	J. J. Vreeland, Dover.....	Francis H. Tippet, Dover.
Florham Park Borough.....	Henry W. Young, Florham Park.....	Fred A. Cory, Florham Park.
Madison Borough.....	C. E. Cook, Madison.....	George E. Bardon, Madison.
Morristown.....	J. C. White, Morristown.....	John V. Wise, Morristown.
Mt. Arlington Borough.....	F. L. Schafer, Mt. Arlington.....	F. H. Tappen, Mt. Arlington.
Netcong Borough.....	P. M. Chamberlain, Netcong.....	M. Van Horn, Netcong.
Wharton Borough.....	William J. Downs, Wharton.....	Lewis Kernick, Wharton.
Rockaway Borough.....	William A. Parlman, Rockaway.....	E. B. Mott, Rockaway.

Assessors and Collectors in Ocean County.

County Collector, WILKINSON G. CONRAD, Barnegat.

Taxing District.	Assessors—P. O. Address.	Collector—P. O. Address.
Barnegat City.....	James V. Jones, Barnegat City.....	Alfred W. Brown, Barnegat City.
Bayhead Borough.....	Julius Foster, Bayhead.....	J. Foster, Bayhead.
Beach Haven Borough.....	Joseph E. Sprague, Beach Haven.....	A. W. Severs, Beach Haven.
Berkeley.....	Devine Butler, Bayville.....	E. S. Worth, Bayville.
Brick.....	J. H. Harvey, W. Pt. Pleasant.....	C. C. Pierce, Burrsville.
Dover.....	Thomas B. Irons, Toms River.....	C. Falkenburg, Toms River.
Eagleswood.....	E. F. Cranmer, West Creek.....	O. C. Creamer, West Creek.
Harvey Cedars Borough.....	Jason L. Fenimore, Harvey Cedars.....	D. M. White, Harvey Cedars.
Island Heights Borough.....	H. W. Applegate, Island Heights.....	Jos. Meredith, Island Heights.
Jackson.....	W. S. Hendrickson, Jackson's Mill.....	Chas. Allen, Casaville.
Lacey.....	B. F. Matthews, Forked River.....	C. Updike, Forked River.
Lakewood.....	R. B. Robbins, Lakewood.....	F. T. Johnson, Forked River.
Lavallette Borough.....	A. G. Fischer, Lavallette.....	Geo. D. Wilt, Lavalette.
Little Egg Harbor.....	William Speck, Tuckerton.....	Kirk Parker, Parkerstown.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Long Beach.....	A. H. T. Rider, Beach Haven.....	E. Parker, Beach Haven.
Manchester.....	Amos Bosarth, Lakehurst.....	W. N. Shinn, Lakehurst.
Ocean.....	Oscar D. Brown, Waretown.....	J. B. Jones, Waretown.
Plumstead.....	Geo. F. Compton, New Egypt.....	W. C. Van Horn, New Egypt.
Point Pleasant Beach Borough.....	Abraham Lower, Point Pleasant.....	William Segoine, Point Pleasant.
Seaside Park Borough.....	Gustavus A. Voight, Seaside Park.....	H. E. Clayton, Seaside Park.
Stafford.....	John B. Courtney, Manahawkin.....	Edward Inman, Manahawkin.
Surf City.....	Michael Geiselman, Surf.....	Wm. H. Donahue, 407 Noble St., Philadelphia, Pa.
Tuckerton.....	Wm. G. Burton, Tuckerton.....	Benj. Riley, Tuckerton.
Union.....	W. A. Jones, Barnegat.....	Amos Birdsall, Barnegat.

Assessors and Collectors in Passaic County.

County Collector, P. H. SHIELDS, Paterson.		
Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Paterson.....	Thomas E. Smith, Paterson.....	John Wright, Paterson.
	Thomas H. Risk, Paterson.....	
	W. D. Plumb, Paterson.....	
	John Colfer, Paterson.....	
	James Johnson, Paterson.....	
City of Passaic—		
First Ward.....	Aaron White, Passaic.....	A. T. Zabriakie, Passaic.
Second Ward.....	Giles S. Orcutt, Passaic.....	
Third Ward.....	William T. Magee, Passaic.....	
Fourth Ward.....	Irving T. Matthews, Passaic.....	
	Thos. M. McMahon, Passaic.....	
Acquackanonk.....	Richard Berry, Clifton.....	Herman B. Kesse, Richfield.
Little Falls.....	W. W. Wilson, Little Falls.....	W. H. Sherman, Little Falls.
Wayne.....	Thos. D. Ryerson, Wayne.....	Geo. Roat, Paterson, R. F.D., No. 1.
Manchester.....	G. V. Spangnmacher, Haledon.....	James Martin, Haledon.
West Milford.....	Celestine Schuster, Echo Lake.....	John Eckhart, Newfoundland.
Pompton.....	David Beam, Midvale.....	S. P. Rhinesmith, Midvale.
Pompton Lakes Borough.....	Lemuel Van Ness, Pompton.....	T. F. Durling, Pompton Lakes
Hawthorne Borough.....	J. D. Van Blarcom, Hawthorne.....	W. H. Post, Hawthorne.
Totowa Borough.....	Cornelius Wentink, Totowa, R.F.D. No. 1	Albert O'Brien, Totowa.
North Haledon Borough.....	Emil Brautigam, North Haledon.....	Clarence Smith, Haledon.
Prospect Park Borough.....	Conrad Veenstra, Haledon.....	Frank Breen, Paterson.

Assessors and Collectors in Salem County.

County Collector, JAMES BUTCHER, Salem.		
Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Salem.		
East Ward.....	Walter S. Baker, Salem.....	Albert Steiner, Salem.
West Ward.....	Thos. D. Morrison, Salem.....	
Elsinboro.....	Chas. P. Farnkopf, Salem.....	Jonas Lounsberry, Salem.
Mannington.....	Jonathan B. Grier, Salem.....	Charles Hires, Jr., Salem.
Lower Alloway Creek.....	Henry Elwell, Hancock's Bridge.....	Joseph Elwell, Canton.
Quinton.....	Josiah T. Harris, Quinton.....	Joseph Thompson, Quinton.
Alloway.....	Wm. E. Simpkins, Aldine.....	S. S. Dunham, Alloway.
Lower Penn's Neck.....	E. L. Irelan, Pennsville.....	F. L. Carpenter, Pennsville.
Upper Penn's Neck.....	Geo. W. Hewitt, Pennsgrove.....	J. Sumnerell, Pennsgrove.
Pennsgrove Borough.....	F. W. Layton, Pennsgrove.....	Edward Justice, Pennsgrove.
Oldmans.....	Levi C. Justice, Pedricktown.....	John Burk, Pedricktown.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Pilesgrove.....	D. F. Davis, Woodstown.....	Edward Humphreys, Sharp- town.
Woodstown Borough.....	Samuel C. Allen, Woodstown.....	Asa K. Pedrick, Woodstown.
Upper Pittsgrove.....	R. A. Robinson, Monroeville.....	S. M. Heritage, Elmer.
Pittsgrove.....	George Schalick, Centreton.....	J. W. Golder, Centreton.
Elmer Borough.....	Chas. P. Creamer, Elmer.....	W. W. Johnston, Elmer.

Assessors and Collectors in Somerset County.

County Collector, E. B. ALLEN, Somerville.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bedminster.....	W. D. Vanderbeek, Gladstone.....	F. McMurty, Peapack.
Bernards.....	S. S. Baldwin, Liberty Corner.....	F. A. Ballentine, Bernards- ville.
Branchburg.....	P. Q. Brokaw, Centreville.....	Geo. S. Corle, Neshanic Station.
Bridgewater.....	F. T. Ross, Somerville.....	F. Vanderveir Somerville
Bound Brook Borough.....	Charles McNab, Bound Brook.....	A. S. Coriell, Bound Brook.
Franklin.....	L. J. Suydam, Franklin Park.....	J. H. Fisher, South Bound Brook.
Hillborough.....	{ J. H. Saums, Somerville, R. F. D. No. 1.....	C. Hamilton, Frankfort.
Montgomery.....	C. B. Allabhouse, Belle Mead.....	A. S. Hageman, Skillman Station.
Millstone Borough.....	S. Manning Wikoff, Millstone.....	E. M. Davis, Millstone.
North Plainfield.....	A. S. Voorhies, North Plainfield.....	E. S. Acker, Plainfield.
North Plainfield Borough.....	Justus H. Cooley, North Plainfield.....	G. F. Brown, N. Plainfield.
Rocky Hill Borough.....	Theo. F. Stryker, Rocky Hill.....	L. I. Williamson, Rocky Hill.
Warren.....	Edmund G. Sage Gillette.....	John D. Bornman, Warren- ville.

Assessors and Collectors in Sussex County.

County Collector, WILLIAM R. ROSS, Sparta.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Andover.....	William Iiff, Newton.....	John Ayres, Andover.
Andover Borough.....	Samuel H. Wilson, Andover.....	Joseph R. Rose, Andover.
Branchville Borough.....	C. A. Dalrymple, Laytons.....	Wm. C. Cook, Branchville.
Byram.....	Edwin C. Valentine, Stanhope.....	John D. Coursen, Stanhope.
Frankford.....	Daniel Dalrymple, Papakating.....	E. Willis Clark, Beemerville.
Fredon.....	{ Joseph D. Huff, N. F. D., No. 2..... Newton.....	Alfred C. Snook, R.F.D. No. 1, Newton.
Green.....	Irving L. Labar, Tranquility.....	Lealie A. Dennis, Tranquility.
Hardyston.....	Lewis R. Congleton, Hamburg.....	Samuel T. Munson, Franklin Furnace.
Hopatcong Borough.....	Theodore W. Goble, Landing.....	G. Reinburg, Landing.
Hampton.....	Jos. W. Thompson, Blair.....	John H. Williams, Baleville.
Lafayette.....	Dr. J. C. Strader, Lafayette.....	C. E. Mackerley, Lafayette.
Montague.....	{ Geo. McCarty, R. F. D..... Port Jervis, New York.....	Fred Reinhart, R. F. D., No. 1, Port Jervis, New York.
Newton.....	George B. Case, Newton.....	Daniel L. Fisher, Newton.
Sandyston.....	Warren H. Van Syckle, Bevans.....	Frank Shay, Laytons.
Sparta.....	John W. Masaker, Sparta.....	David F. Kinney, Houses.
Stanhope Borough.....	Edwin O. Valentine, Stanhope.....	John D. Coursen, Stanhope.
Sussex Borough.....	W. H. Seeley, Sussex.....	Jacob Gould, Sussex.
Stillwater.....	Obadiah Van Horn, Stillwater.....	Schooley J. Huff, Middleville
Vernon.....	Albert P. Shaw, Vernon.....	Charles T. Mott, Vernon.
Walpack.....	J. W. Bunnell, Walpack Center.....	Hiram Hankins, Bevans.
Wantage.....	Simeon M. Parcell, Sussex.....	John G. Garrison, Sussex.

Assessors and Collectors in Union County.

County Collector, EDWARD M. WOOD, Elizabeth.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clark.....	F. B. Bullman, Rahway.....	John Nees, Rahway.
Cranford.....	E. S. Crane, Cranford.....	Theo. A. Crane, Cranford.
City of Elizabeth.....	John J. Casey, Elizabeth.....	John McGrath, Elizabeth.
	William J. Dunn, Elizabeth.....	
	Michael J. Kelly, Elizabeth.....	
	Hugh F. Boyle, Elizabeth.....	
	Charles B. Hauck, Elizabeth.....	
	Charles Mahon, Elizabeth.....	
	Henry Young, Elizabeth.....	
	John Van Bergen, Elizabeth.....	
	Richard H. Hill, Elizabeth.....	
	David Neefus, Jr., Elizabeth.....	
	C. C. Pollard, Elizabeth.....	
	Theodore C. English, Elizabeth.....	
Fanwood.....	Charles H. French, Westfield.....	John Z. Hatfield, Fanwood.
Fanwood Borough.....	W. R. Stanbery, Fanwood.....	Charles Sheelan, Fanwood.
Garwood Borough.....	Richard Watt, Garwood.....	Peter M. Eckerson, Garwood.
Linden.....	Frank B. Stimson, Linden.....	Oscar Geener, Linden.
Linden Borough.....	Alex. R. Corbet, Linden.....	E. S. Munday, Linden.
Mountainside.....	Louis S. Bobben, Mountainside.....	W. B. Stiles, Mountainside.
New Providence.....	P. G. Johnson, New Providence.....	A. M. Layatt, New Providence.
New Providence Borough.....	Wm. Woodruff, New Providence.....	A. D. Doty, New Providence.
City of Plainfield.....	H. C. Van Emburgh, Plainfield.....	Robert L. Lee, Plainfield.
	Chas. H. Hand, Plainfield.....	
	J. A. Hubbard, Plainfield.....	
	Harry C. Runyon, Plainfield.....	
City of Rahway.....	N. H. Compton, Rahway.....	John Bernard, Rahway.
	Andrew J. Haliday, Rahway.....	
	John J. Coffey, Rahway.....	
	A. Moore, Rahway.....	
	Wm. H. Clarkson, Rahway.....	
Roselle Borough.....	W. A. Mulford, Roselle.....	C. B. Trimmer, Roselle.
Roselle Park.....	Wm. P. Bonnell, Roselle Park.....	J. B. Woodruff, Roselle Park.
Springfield.....	L. T. Terry, Springfield.....	J. Edgar Meeker, Springfield.
City of Summit—		
First Ward.....	J. Edward Rowe, Summit.....	Stephen A. Mullin, Summit.
Second Ward.....	William Schultz, Summitt.....	
Union.....	D. Hobart, Sayre Union.....	D. M. Potter, Elizabeth.
Westfield.....	John M. C. Marsh, Westfield.....	A. H. Clark, Westfield.

Assessors and Collectors in Warren County.

County Collector, H. O. CARHART, Blairstown.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Allamuchy.....	Richard E. Martin, Hackettstown.....	Wm. H. Wilson, Allamuchy.
Blairstown.....	Wm. S. Perry, Delaware.....	Emmet J. Divers, Blairstown
Belvidere.....	A. B. Searles, Belvidere.....	Wm. A. Simerson, Belvidere.
Franklin.....	Preston B. Butterwick, Asbury.....	Theo. Smith, Asbury.....
Frelinghuysen.....	W. H. Ackerson, Blairstown.....	L. E. Savercool, Blairstown.
Greenwich.....	William Sherrer, Bloomsbury.....	Henry H. Stone, Stewartsville.
Harmony.....	Freeman Schuler, Roxburg.....	Abram Raub, Jr., Harmony.
Hope.....	L. C. Fleming, Townsburys.....	L. C. Batty, Hope.
Hardwick.....	M. C. Hill, Blairstown.....	M. V. Savercool, Blairstown.
Hackettstown.....	Nathan Klotz, Hackettstown.....	J. N. Viscelius Hackettstown

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Independence	W. K. Teel, Vienna.	John N. Linaberry, Vienna.
Knowlton	William B. Moore, Columbia.	Ogden D. Brands, Knowlton.
Lopatoong	E. Frank Cline, Phillipsburg.	Charles Pierson, Phillipsburg.
Mansfield.	Jacob Beaty, Port Murray.	Jacob Hill, Port Murray.
Oxford.	Michael Mountain, Oxford.	Anson B. DeWitt, Oxford.
Pohatoong.	Jacob O. Boyer, Carpentersville.	C. N. Brokaw, Alpha.
Pahaquarry.	Hiram Zimmerman, Millbrook.	Norman Depue, Calno.
Phillipsburg—		
First Ward.	John H. Houser, Phillipsburg.	} Michael Kenney, Phillipsburg.
Second Ward.	John E. Smith, Phillipsburg.	
Third Ward.	Chas. A. Gischel, Phillipsburg.	
Fourth Ward.	Irvin P. Snyder, Phillipsburg.	
Fifth Ward.	James D. Smith, Phillipsburg.	
Sixth Ward.	Thomas Kearney, Phillipsburg.	
Washington	Samuel Rinehart, Washington.	Danel Fitts, Washington.
Washington Borough.	William F. Hoff, Washington.	William Burd, Washington.

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